

East Dunbartonshire HSCP

Performance Audit & Risk Committee Meeting

Thursday, 30 January 2025, 9am
Meeting will be held virtually via MS Teams

AGENDA

Item	Lead	Description	Update	For Noting/ Approval
STANDING ITEMS				
1.	K Miles	Welcome and Introductions	Verbal	Noting
2.	K Miles	Minutes of Last Meeting – 20th June 2024	Paper	Approval
3.	G McConnachie	HSCP Internal Audit Update and Report	Paper	Noting
4.	F Shields	Unaudited Annual Accounts 2023/2024	Paper	Approval
5.	D Pearce	HSCP Delivery Plan 2024-25 Update Qtr 3	Paper	Noting
6.	V McLean	HSCP Corporate Risk Register 2024-25	Paper	Approval
7.	D Pearce	Accounts Commission – Integration Joint Boards Finance and Performance 2024	Paper	Noting
8.	D Pearce	HSCP PAR Agenda Planner	Paper	Noting
9.	K Miles	AOCB	Paper	Noting
10.	K Miles	Date of next meeting – 13 th March 2025 (tbc)	Verbal	Noting

**Minutes of the
East Dunbartonshire HSCP Performance, Audit & Risk Committee.**

Date: Thursday 20th June 2024 at 2pm via MS Teams

Present:		
	Jacqueline Forbes (Chair) NHS Non - Executive Member	JF
	Calum Smith EDC Councillor, Depute Leader	CSm
	Alan Moir EDC Councillor, Elected Member	AM
	Caroline Sinclair Chief Officer & Chief Social Work Officer	CSi
	Derrick Pearce Head of Community Health and Care Services	DP
	Claire Carthy Head of Children's Services and Criminal Justice	CC
	Jean Campbell Chief Finance & Resources Officer	JC
	Gillian McConnachie Chief Internal Audit and Risk Manager	GMcC
	Ishana Singh Manager at Mazars, External Auditors	IS
	Tom Reid Manager at Mazars, External Auditors	TR
	Vandrew McLean Corporate Business Manager	VMcL
	Andy Craig Planning, Performance & Quality Officer	AC
Minutes:	Siobhan McGinley PA to SMT	SMcG

Item No.	Topic	Action by
1.	Welcome and Introductions	JF
	Chair welcomed attendees and advised that IR was experiencing IT connection issues and therefore unlikely to attend. KM sent late apologies. The Committee was not Quorate at the start of the meeting due absence of Cllrs Moir and Murray; therefore, the decision was taken to go through the agenda as planned but to defer approval of papers at this meeting. However, shortly after discussions had begun on Item 3, Cllr Moir joined making the Committee Quorate. Item 2 was referenced again at the end of the agenda.	
2.	Minutes of last meeting 14 March 2024	JF
	The minutes of the last meeting were approved pending amendment to typo on Page 2, Item 3, first line of first paragraph after the bullet points which read "IR asked it was raised the lack of modification..." This has been amended and now reads, "IR asked if it raised the lack of modification...." Item approved by the Committee.	SMcG
3.	Forvis Mazars – Annual Audit Plan for Year Ending 31st March 2024	TR/IS

	<p>TR began by explaining the rebranding of the company name from 'Mazars' to 'Forvis Mazars'. On 1st June, Mazars formed a new global network with the US Audit Assurance Tax and Consultancy firm Forvis.</p> <p>No changes to personnel or how the business is conducted have taken place although reports will look slightly different as now branded as above.</p> <p>This was noted by the Committee.</p> <p>IS spoke to the report and attached appendix, highlighting section 3 and noting some delay to the Audit timeline due to delay in receiving the final accounts. Discussions are taking place with JC regarding this. The annual audit timeline is now expected to be achieved in September.</p> <p>Section 4 – outlines significant risk which is management override of control, an inherit risk for all audit plans, and the testing strategy which is laid out at page 16. Risk of fraud relating to revenue and expenditure recognition was highlighted by IS however, due to nature of funding of IJB accounts, there is no proposal of specific work to be done other than the standard audit procedures.</p> <p>Section 5 – details scope and best value but no significant risk has been identified in that area however, review of progress of management on prior recommendations outlined on page 22.</p> <p>Section 7 – a recent routine check on conflict of interests identified that the Firm provides a personal tax return service for a Member of the East Dunbartonshire Integration Joint Board's Senior Management Team.</p> <p>IS stated that the provision of personal tax services provided to management or directors of non-PIE/OEPI (or listed or LAA), audit clients are not prohibited because the services are contracted by and paid for by the individual (not the East Dunbartonshire Integration Joint Board). In this context, the personal tax service is not viewed as a non-audit service provided to the audit client.</p>	
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	<p>IS advised that based on audited 22/23 financial statements, they anticipate overall materiality for the year ending 31 March 2024 to be in the region of £4.7m (£4.7m in the prior year), and performance materiality to be in the region of £3.2m (£3.2m in the prior year).</p> <p>Based on preliminary assessment of overall materiality, the proposed threshold is £138k. All misstatements above the reporting threshold will be highlighted to management and request that they are corrected. If they are not corrected, Forvis Mazars will report each misstatement to the Performance, Audit and Risk Committee as unadjusted misstatements and, if they remain uncorrected, the effect that they may have individually, or in aggregate on the audit opinion, will be communicated.</p> <p>Misstatements also cover quantitative misstatements, including those relating to the notes of the financial statements.</p> <p>JF commented on the main issue being the timing of received accounts but acknowledged this is out-with the control of the external Auditors.</p> <p>Item approved by the Committee.</p>	
4.	<p>Forvis Mazars – Audit of East Dunbartonshire IJB’s Financial Statements for the year ending 31st March 2024</p>	JC

	<p>JC spoke to this item and appendices.</p> <p>Appendix 1 is an updated letter which is received annually from Forvis Mazars and requires 2 responses, one on behalf of the PAR Committee and one on behalf of the SMT, each of which are responded to separately and presented for consideration and approval by the Committee.</p> <p>A response has been developed from HSCP PAR Committee and on behalf of SMT at Appendix 2 which demonstrates the robust systems of internal controls in place which mitigate the risk of fraud and assures that Governance processes are adhered to.</p> <p>This was presented to the Committee last year and has been updated for this year.</p> <p>A point of note was the area in red setting out the usable reserves. This figure is pending due to delays in the year-end accounts and will be concluded once information is received from EDC and sent back to Forvis Mazars.</p> <p>Item approved by the Committee.</p>	
5.	HSCP Annual Internal Audit Update and Report 2023/24	GMcC

	<p>GMcC presented the report and opinion which summarised the work which has been undertaken by the internal audit team throughout the year 2023/24. High risks and therefore key areas of improvement were in relation to controls over the Social Work Payment Arrangements and Interim Care Home Funding. Several sources of assurances are considered and noted within the report. Appendix 1.2 provides a summary of audits that were completed in the year. Appendix 2 is a follow up of previous audit findings.</p> <p>GMcC is satisfied that risks which have been identified are being addressed in a timely manner and adequate controls being applied.</p> <p>Item 5c sets out a summary of work completed since the last meeting. Regarding the SW Payment Arrangement, 4 high risks and 4 medium risks were identified. Certain controls were found not to have been applied in a timely manner and full details of risks and actions are detailed within the report. An update was later received from SMT on issues and most controls are now being applied.</p> <p>Further risk was identified on downward adjustments when Carers hours delivered, were less than those planned. The risk has now been addressed, as has the risk relating to Provider compliance on detailing actual hours on a timely basis.</p> <p>Two other high risks currently in progress were relating to authorisation of increase in care hours and management oversight. Both are expected to be fully addressed by the end of June.</p> <p>Since the last Committee, 2 further audits have been finalised, these are relating to Transition from Children to Adult Services, looking specifically at Self-Directed Support where one medium risk action was agreed to look at procedures in place. An area of low risk was identified in addition.</p> <p>A consultancy note was issued with advice on change to an authorisation process for standardised care package.</p>	
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	JF commended the excellent piece of work. Item approved by the Committee.	
6.	Unaudited Annual Accounts 2023/24	JC
	<p>Paper to follow.</p> <p>JC explained the delay in presenting the unaudited accounts was due to an upgrade of the ledger system utilised by East Dunbartonshire Council. The go-live date was set for the end of October 2023, but an issue had arisen around the accuracy of information coming via the new system.</p> <p>Period 11 reports will be run on Monday 24th June and thereafter the final annual account figure will be known.</p> <p>A date in August will be set for a special IJB meeting specifically to discuss Financial Sustainability and Budget Planning for 2024 – 2026.</p> <p>The annual unaudited accounts are prepared and ready other than the year-end financial performance awaited from EDC.</p> <p>JF queried the timing around when the Committee would have sight of the final accounts to allow for comments to be noted by JF and CSi prior to their departure. JC assured the Committee that the final accounts will be shared with the members as soon as they are available and final working papers be available in August to comply with legislation.</p> <p>Item noted by the Committee.</p>	
7.	HSCP Annual Delivery Plan Update – Qtr. 4 2023/24	JC

	<p>JC provided a final year-end report on actions within the Annual Delivery Plan. Regular progress updates have been provided to this Committee.</p> <p>Out of a total of 24 projects, only 8 have not been achieved and are not expected to be delivered by the end of this quarter so will be carried forward to the next iteration of the Plan, 2024/25. Five of the completed 16 projects will roll over into the next phase of the plan.</p> <p>JF highlighted a typo at section 3.5 of Item 7. <i>"....HSCP expects to achieve £32.977m of savings against a target of £3.894m during 2023/24."</i> The figure should be £2.977m not £32.977m.</p> <p>JF then queried the progress of the Community Treatment (CTAC) rooms in Bishopbriggs and whether this will go ahead in 2024/25.</p> <p>JC advised that restrictions on Capital funding being allocated to NHS Boards is having a significant impact on which projects can be taken forward. NHSGG&C CMT have reviewed and agreed which projects will run in 2024/25. The identified risks with Bishopbriggs project is that it is leased and the landlord is waiting on this lease being signed. It has been decided that the project will be taken out to tender with a view to confirming what the refurbishment costs will be and whether it can be delivered within budget. The outcome of tender position is yet to be confirmed and once known, will determine whether there are sufficient funds to take the project forward.</p> <p>Item noted by the Committee.</p>	
8.	HSCP Corporate Risk Register Update	JC

	<p>JC advised the most recent update is provided within the report.</p> <p>The total number of risks remain the same however, a review on a few of the identified risks has been carried out.</p> <p>The HSCP2 (<i>amended 20/06/24</i>), which relates to Service Delivery element of Adult Support Protection, has been amended to reflect the outcome of the recent Joint Inspection. Quality Assurance, Audit measures and an appropriate training programme are in place and up to date.</p> <p>There has been a redirection of resource to focus on driving recruitment to the ASP Training post to create capacity and to support wider ASP agenda.</p> <p>Update from the Care First lead stated that there are risks in not updating the current system and moving to a cloud-based system. However, assurances have been given that the current system will continue to be supported through OLM so the impact of not upgrading is not as significant as first thought. It is unlikely that any new system will be introduced in the next 2-3 years due to other ICT priorities.</p> <p>Mitigations - move from significant levels of high risk to overall balance of four risks which remain outstanding. Mitigations and actions on addressing these risks are set out in the risk register.</p> <p>JF pleased to hear about the ASP being picked up and dealt with on the risk register.</p> <p>Item approved by the Committee.</p>	
9.	Annual Performance Report 2023/24	AC

	<p>AC explained how this Report meets and exceeds the minimum requirements and provides a wide range of qualitative and quantitative information to demonstrate the achievements in support of delivery of the Strategic Plan and of statutory duties. The measure of achievements can be seen at sections 2 and 3 of the report with highlights summarised under each heading.</p> <p>Part 6 of the appendix sets out the wide range of achievements which have been delivered and showcases the excellent and innovative work by HSCP staff who help support the most vulnerable residents within East Dunbartonshire.</p> <p>Data relating to several National Performance Indicators have not yet been released by Public Health Scotland. Data is expected to be published at the end of July, but this directly impacts the completeness of all HSCP annual performance reports across Scotland. The report is also missing Financial Performance information due to system delays which have already been noted by the Chief Finance and Resource Officer under Item 6. The report will be submitted for approval by IJB next week with arrangements made for final amendments to include the newly released performance data and financial information before the completed report is submitted to Scottish Government and published on the website by end of July.</p> <p>JF highlighted a minor typo on P147, last line of the first bullet point. It reads “...will continue out trauma informed work” and should read “...will continue our trauma informed work”.</p> <p>JF commented that she is keen to see the final version with additional information added in due course.</p> <p>Item noted by the Committee.</p>	
10.	HSCP Directions Log Update	JC

	<p>JC updated the committee on this Item which has also been shared with partner agencies in years 2021/22/23/24. Work to improve the visual presentation of the Directions excel document was noted, making it easier to focus on those elements which are current/yet to be delivered.</p> <p>JF and CSm commented that having the completed items greyed-out area on the excel document makes identifying the current items much easier to pick out and thanked JC for this.</p> <p>Item approved by the Committee.</p>	
11.	East Dunbartonshire Council Adoption Service Inspection Report	CC

	<p>CC spoke to items 11, 12 and 13 collectively as they follow the same methodology and action plan.</p> <p>Inspections on the 3 services by the Care Inspectorate were carried out between 23rd October and 15th November 2023. The inspections included a visit with the Care Planning and Placement Team who are responsible for Adoption, Fostering and Continuing Care in Adult Placement Services in East Dunbartonshire. During the visits, the CI were involved in discussions with staff, adopters, foster carers, young people and those in supported living accommodation. They observed practice at a Fostering & Adoption panel and conducted a survey with children and young people, families and staff.</p> <p>The overall quality evaluation from the Adoption Inspection Report gave an impressive score of 5 – ‘Very Good’, on supporting individual’s wellbeing and the planning of care and support. The category of <i>Children and Young People getting the most out of life as possible</i>, scored 6 – ‘Excellent’.</p> <p>Further positive feedback was that children and young people were receiving learning opportunities in a loving, nurturing environment and a proactive approach was being deployed to reduce delays in permanency planning. One area of improvement focussed on life-story work, ensuring that all children and young people who were adopted have access to age-appropriate information about their family of origin, their care history and the decisions that were made about where they should live.</p> <p>The Continuing Care Service Adult Placement Team, who work with young adults that had been looked after in foster care or kinship care and have reached 18 years old, received congratulations for the high standards of care with evidence of nurturing and trauma informed approach. Some of the legalities and terminology changes when a young person who has been in</p>	
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	<p>care turns 18 years of age and moves into this Adult Placement but otherwise their service and care remain the same. One mark of 'Good' and one of 'Adequate' were achieved. Areas for improvement were Life Story Work, Pathways Planning Approach and better capturing the views of children and young people.</p> <p>Fostering Service – strengths noted were that Care Plans followed Getting It Right For Every Child (GIRFEC), national practice model, foster carers being trained in Child Protection processes and safer care, health needs of children in placements prioritised, achievements/attainments prioritised and foster carers encouraging young people to explore hobbies and recreational activities. Many are involved in sport, with one young woman representing Scotland at a national level in gymnastics. A good relationship has been established with the Looked After and Accommodated Children (LAAC), health team with health assessments and plans in place for all the children. Education attainments and achievements are prioritised, foster families have good relationships with schools, and in addition, young people's sense of identity has been strengthened thanks to foster carers, they understand who they are and their background. Areas of improvement in the service were, to develop a tool to better record critical incidents and an audit tool to capture data.</p> <p>CC felt that the 3 reports put together overall, were positive. The action plan covering all 3 is set out in the papers and the Committee were asked to note the inspections and agree the action plan.</p> <p>JF commended the Adoption report and the excellent work that has taken place within the service. Weaknesses were highlighted within the other 2 services as</p>	
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	<p>the reports demonstrate however, JF was content that these have been addressed in the action plan and hopes to see higher scoring achieved in the near future.</p> <p>AM noted the importance of taking on board the areas for improvement but asked how the successes and achievements had been communicated with staff and any feedback that had been received.</p> <p>CC advised that staff had been fully involved and proactive throughout the Inspection, they had scrutinised and self-evaluated their service so were entirely aware and involved in sense-checking draft reports.</p> <p>One area of disappointment where scoring had gone down was in relation to the adequate Pathways Planning. CC noted that the bulk of Pathways Planning is undertaken by the Through Care and Aftercare Team, not the Adoption and Fostering Team. However, this has been recognised as an area of improvement and both teams are now working more closely together.</p> <p>JF voiced disappointment also but in order to achieve a more seamless process between the teams there requires to be improved communication and cohesive working in order for better outcomes to be achieved in the future.</p> <p>For approval</p>	
12.	East Dunbartonshire Council Continuing Care Service – Adult Placement Service Inspection Report	CC
	Covered at item 11.	
13.	East Dunbartonshire Council Fostering Service Inspection Report	CC
	Covered at item 11.	

14.	Care Inspectorate Prison Based Social Work Thematic Inspection	CC
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	<p>CC explained that this inspection report encompassed the Prison-based Social Work Service within the 17 institutions in Scotland therefore, the thematic approach provides a general picture of the Prison-based Social Work teams across the whole of Scotland. East Dunbartonshire provides Prison-based Social Work Services in HMP Low Moss.</p> <p>When conducted, the inspection included scoping meetings, interviews with people with lived experience, staff and managers, who in addition, completed an on-line survey. The totality of responses was analysed and published and the findings highlighted three key areas for improvement: Governance, Leadership and Accountability.</p> <p>Governance – could be stronger with better relationships between Scottish Government, Scottish Prison Service and Local Authorities. There was recognition that funding and commissioning mechanisms need reviewed. In 2018 a Memorandum of Understanding was drawn up which set out and agreed the level of service provided to each prison. Following the pandemic, ‘Project 100’ was introduced, meaning each prison had to take on 100 extra inmates regardless of capacity which meant doubling up in cells and putting bunk beds in. Prisons are now overcrowded with an ageing population, housing individuals with more complex health needs including mental health and who require support for trauma and drug misuse. It is clear therefore, that the Memorandum of Understanding is now outdated and no longer fit for purpose.</p> <p>Leadership – requires strengthened in its strategic approach to Prison-based Social Work. There exists a variation across the country in terms of what services and support is available for prisoners depending on where they live.</p>	
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	<p>The CI concluded that Scottish Government require to lead the changes that are necessary.</p> <p>Accountability – performance management and quality assurance require to be strengthened. There is lack of a single systematic approach to data collection therefore difficult to measure outcomes. It was recognised that pressurised resources hinder relationships between Scottish Government, Scottish Prison Service and Local Authority Prison-based Social Work teams. A national training strategy also requires to be set up.</p> <p>In conclusion, the findings were that local and national leaders need to shift the balance from Custody to Community justice if this is the vision for Scotland. It must be led by SG, SPS and Justice Leaders. There needs to be an urgent review of the Memorandum of Understanding, agree core minimum data sets, clear vision and strategy for Prison-based as well as community justice.</p> <p>JF noted that things were working well locally at Low Moss but what was not so easily identifiable from the report are areas where it is not working so well. JF also echoed the MoU being unfit for purpose. Clearly, things have gone wrong, but more importantly specific timelines should be put in place in order for the changes mentioned to be implemented.</p> <p>Item noted by the Committee.</p>	
15.	<p>East Dunbartonshire HSCP Performance, Audit & Risk (PAR) Committee</p> <p>Agenda Planner Meetings January 2024 – December 2024</p> <p>Updated 24/05/2024</p>	JC

	JC presented this item for the Committee's information which details planned agenda items for the next 12 months. The next meeting to be held on 26 th September is a formal, statutory meeting for the sign off of accounts however, JC welcomed any suggestions/considerations for future agenda items. No suggestions were given.	
	Item noted by the Committee.	
16.	A.O.C.B	JF
	JF informed the Committee that today would be her last meeting due to her upcoming retirement and expressed thanks and gratitude to her fellow members during her time as Chair. She wished everyone well for the future. JC updated the Committee that when they meet again in September, a new/interim Chief Officer will have been appointed. CSi is leaving her post as Chief Officer at the end of July when she will take up appointment as Chief Executive of Stirling Council. Members will be informed in due course of the newly elected Committee personnel.	JF/JC
17.	Date of next meeting – 26th September 2024 IJB – 19th September 2024	JF

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK
COMMITTEE**

DATE OF MEETING: 30th JANUARY 2025

REPORT REFERENCE: PERF/300125/03

CONTACT OFFICER: GILLIAN MCCONNACHIE, CHIEF INTERNAL
AUDITOR, 0141 574 5642

SUBJECT TITLE: INTERNAL AUDIT UPDATE TO DECEMBER
2024

1.0 PURPOSE

- 1.1** The purpose of this report is to update the Committee on internal audit work completed in the period since the last Committee.
- 1.2** Updates are provided on audits carried out on the H&SCP and in addition, for further context and assurance, updates are provided on audits carried out in the partner organisations of East Dunbartonshire Council and the NHSGGC.
- 1.3** The information contained in this report relating to East Dunbartonshire Council or NHSGGC audits has been presented to the Council's Audit & Risk Management Committee (A&RMC) and the NHSGGC Audit & Risk Committee (ARC) as appropriate, where it has received scrutiny. Once noted by these committees, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit and Risk Committee:

- 2.1** Note the contents of the report and request the Chief Finance & Resources Officer submits performance monitoring reports detailing progress against Plan and audit results to future meetings of the Committee.

**DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3.0 **BACKGROUND / MAIN ISSUES**

Internal Audit Outputs June to December 2024

- 3.1 In the months of June to December 2024, the Internal Audit Team finalised and reported on the audits as shown in Table 1 below. The table represents a continuation and completion of the reporting on the Internal Audit work for 2024/25, with Outputs 1 to 3 having previously been completed and reported to Committee.

In relation to the period since the last monitoring report, Auditors highlight the following:

Table 1 – Analysis of Internal Audit Outputs June to December 2024

Audit Area and Title		Areas Noted	High Risk	Medium Risk	Low Risk
Assurance Audits					
4	Delayed Discharges	1	-	-	1
Consultancy Reports					
5	Allpay	3	1	2	-
Regularity					
6	Interim Follow Up	-	-	-	-

- 3.2 Six outputs have been completed by December 2024, representing 60% completion of the 10 outputs planned for the year, at 75% through the year. A further report is at draft report stage and an additional report is nearing completion and so audit work is broadly progressing in line with plan, despite the impact of resources as outlined below.

Resources and Audit Plan Update

- 3.3 An Auditor from the Council's Internal Audit team left the organisation in April 2024. This leaves the team operating with the Audit & Risk Manager (Chief Internal Auditor), two Senior Auditors and one Auditor.
- 3.4 The Internal Audit Plan for 2024/25 has been adjusted to focus on key systems, without detriment to the provision of the annual audit opinion in 2025. It is the opinion of the Chief Internal Auditor, taking into account risks facing the H&SCP, and the nature of audits on the plan, that the current structure is sufficient to provide assurance needs. This will necessitate the de-prioritising of the Private Sector Housing Grant audit. This was classed as low priority in the audit plan and will be reconsidered as part of the planning process for the 2025/26 audit plan.
- 3.5 In addition, there is a need to rephase the audit work within the year. This means that the team will be targeting 80% completion of the audit plan for the year.
- 3.6 Further detail on audit work completed since the last committee is provided below.

Assurance Audits

- 3.7** *Delayed Discharges* – Auditors examined the HSCP's Delayed Discharges processes, with a particular focus on management scrutiny and performance reporting. The full report was presented to the HSCP Board meeting on 19 September 2024 and is attached at *Appendix 1* for ease of reference.
- 3.8** During the course of the audit the following areas of best practice were identified:
- ✓ Reporting on delayed discharges is regular and clear at HSCP Board level.
 - ✓ Delays performance is closely monitored from operational staff through to Senior Management involved in the process. Scrutiny takes place on a daily and monthly basis through various reports which provide an explanation for delays on a case-by-case basis.
 - ✓ Appropriate joint working with partner organisations takes place throughout the hospital discharge process.
- 3.9** Auditors provided substantial assurance over the key controls in place to minimise delayed discharges from hospital. Management have demonstrated that they have appropriate monitoring arrangements in place, ensuring regular scrutiny at operational and management level. In addition, there is regular scrutiny by the HSCP Board and quarterly performance reporting to the Performance, Audit & Risk Committee.
- 3.10** As a minor area for improvement, the addition of a formal action plan where any improvements are proposed, should be included in reports to the HSCP Board.

Consultancy Reports

- 3.11** *Allpay* – Auditors were asked by the Council's Principal Accountant to review processes and controls in relation to Allpay being utilised by Social Work Services and more recently by Education. Due to the increase in use of Allpay over the last two financial years, it was felt that clarification was needed regarding the processes being followed by the services utilising the Allpay system.
- 3.12** The use of Allpay within Social Work was originally adopted as a method to disburse throughcare payments to clients from the Children & Families Pathways budget via pre-paid cards, thereby controlling the amounts paid out without the need for an imprest petty cash float to be administered. It was also used for Social Work Section 12 and 22 payments, where monies are paid to vulnerable individuals for items such as food, clothing and to cover emergency situations. There were no expected VAT implications for the sums paid out, except for the occasional one-off payment where Shared Services would obtain an expenditure receipt and prepare a journal.
- 3.13** Allpay usage has since been rolled out across Social Work Services and latterly was used for grant monies received from the Life Changes Trust to fund the House Project, a national project to help young people prepare for managing their first home, and the Champions Board, set up to improve outcomes for care experienced young people across Scotland.
- 3.14** In addition to Social Work, the Education Service were also using Allpay to disburse Wellbeing Fund monies.

3.15 Prior to the Allpay prepaid cards being utilised within the services, access to cash would have been via an imprest petty cash float, with clear guidance being available around the use of these monies.

3.16 The audit review identified a number of areas where controls needed to be strengthened. In particular:

- a. Procedures - **HIGH** Risk - Whilst procedures existed for Shared Services processes in relation to Allpay, at the time of the review there were no comprehensive procedures or guidance which specifically set out the use of Allpay for the services utilising Allpay. Auditors noted that as Allpay is continued to be rolled out, it is vital that such procedures, are introduced and clearly cover areas such as the value and type of expenditure allowed, record keeping required, and the coding of VAT where applicable. Such procedures should seek to ensure that controls are in place and are not bypassed to safeguard both the Council and its employees.

Auditors noted that cash was utilised for purchases for the Champions Board project including £19,200 in a period of one month, with approximately £6,000 of this money being used to purchase large value items. Upon internal audit highlighting this to Senior Management, this practice ceased immediately. Going forward Service Managers will ensure due process is followed, utilising the Council's iProc system.

- b. VAT - **Medium** Risk - Due to the nature of some purchases for which Allpay was being utilised, there is an implication that VAT was not accounted for. Where a full analysis of the subjective coding of expenditure, including the VAT element, (as would have been in place for an imprest float) is not carried out then there is a missed opportunity to reclaim VAT and budget coding may not be accurately recorded.
- c. Unspent Cash - **Medium** Risk - Of the £19,200 Champions Board grant funding cash withdrawn in February 2023, there was still approximately £6,200 remaining unspent at the end of the 2022/23 financial year, after which the balance continued to be utilised for activities and general expenses associated with the group. This was at a point in time two years ago. When this was highlighted to Senior Management urgent action was taken to ensure that this would not recur.

Additionally, it was brought to Internal Audit's attention that cash to the value of £250 was found in a locker at Broomhill offices during a clear-out prior to the move to Southbank offices in April 2023. It is understood that it has been money that had been requested from the LAC Attainment fund before the Covid-19 pandemic. Upon discovery, arrangements were made to bank these funds. This appears to have been a one-off issue as a result of the sudden implementation of the home working requirements at the outset of the pandemic.

Auditors advised that the use of cash should be minimised as far as possible and that where cash withdrawals are made but are not spent in full, there should be clearly documented guidance around the repayment to the Council's bank of these surplus funds.

- 3.17** To address the areas of risk highlighted above, management immediately suspended the use of Allpay except in emergency situations. The Children and Families Service have since drafted procedures in response to these risks. Internal audit has reviewed and provided comment on these draft procedures to support further improvements in the control environment prior to finalisation. The Standard Operating Procedures have been shared with Finance and Shared Services for final agreement, with a target date set of 31 March 2025.

Regularity

- 3.18** *Interim Update* – Auditors have reviewed outstanding audit actions and provided an update at Appendix 2.
- 3.19** Our consolidated follow up work has identified that 6 risks identified by audit remain outstanding across the HSCP. This is a small decrease on the 7 risks that were reported on at the year end and the outstanding high risks have remained constant at 1.
- 3.20** Responding to the requirement of the Public Sector Internal Audit Standards, the Audit & Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2024/25 final follow up work and will inform future audit focus.

EAST DUNBARTONSHIRE COUNCIL INTERNAL AUDIT PROGRESS

- 3.21** Work on the Council's internal audit plan for 2024/25 has continued, with assurance being provided over a number of areas. No additional high risks of relevance to the HSCP have been identified.
- 3.22** The Council's annual audit opinion for 2023/24 was provided by technical note on 21 June 2024. A reasonable assurance opinion was provided on the Council's internal control systems. In reaching the opinion, the Audit & Risk Manager as the Chief Internal Auditor noted risks raised by Internal Audit in the current and previous years relating to ASN School Transport Contract Monitoring and to Contract Management.
- 3.23** Risks relating to the Health and Social Care Partnership for the areas of Social Work Payment Arrangements and Interim Care Home Funding were also noted. This is on a consistent basis to the H&SCP's annual audit report, as was provided to the June Performance, Audit and Risk Committee.
- 3.24** Individually, these risks did not significantly impair the Council's systems of internal control. Furthermore, management have reported progress and detailed plans to mitigating these risks. The remaining risks will continue to be kept under review, with auditors monitoring compliance with the agreed actions as part of six monthly follow up updates which will be reported to the Audit & Risk Management Committee.

NHSGGC INTERNAL AUDIT PROGRESS

- 3.25** The final annual audit opinion provided by Azets in June 2024 for NHSGGC for 2023/24 was one of reasonable assurance.
- 3.26** At the September meeting of the NHSGGC Audit and Risk Committee, audits on Sustainability and Value Programme, Hospital Discharges, Succession Planning,

Property Transaction Monitoring and Follow Up were reported on, with Hospital Discharges and Sustainability and Value Programme being noted as having Substantial Improvement Required. The other reports did not have any recommendations or were provided on an advisory only basis without a formal opinion.

- 3.27** The Sustainability and Value Programme, noted as requiring substantial improvement, is the means by which NHSGGC delivers planned savings targets. Whilst the programme was found by auditors to have a well designed framework there are risks around identifying and achieving planned savings. This represents a continuation of financial risks previously recognised by the H&SCP affecting partner organisations. Such risks may cross over to the H&SCP through challenging budget settlements and are recognised in the H&SCP risk register as a potential causal factor of inability to achieve recurring financial balance.
- 3.28** The Hospital Discharges report identified areas for improvement for NHSGGC including:
- a. ensuring that Planned Dates of Discharge are reviewed and updated on a daily basis,
 - b. the continuation of work to strengthen arrangements for the timely referral of patients to H&SCPs, and;
 - c. in cases where individuals have a lack of capacity, ensuring that these referrals to H&SCPs are made on a timely basis.
- 3.29** As this audit was carried out from the perspective of the NHSGGC there were no specific actions for the H&SCP.

PUBLIC SECTOR INTERNAL AUDIT STANDARDS UPDATE

- 3.30** New Global Internal Audit Standards (GIAS) were published in January 2024. To support this, a draft Application Note: Global Internal Audit Standards in the UK Public Sector was published as a consultation document on 3 October 2024, with responses required by 31 October 2024. Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) responded on behalf of Chief Internal Auditors across Scotland.
- 3.31** The current UK Public Sector Internal Audit Standards will remain in force for internal audit work supporting the annual opinion for the year ending 31 March 2025. Thereafter, internal auditors will apply the GIAS, subject to the interpretations and requirements of Application Note: Global Internal Audit Standards in the UK public sector.
- 3.32** East Dunbartonshire Council's Internal Audit Service will conduct a detailed self-assessment against the new standards and application note and prepare an action plan to address any gaps in compliance. The team has started work towards this compliance, with the Chief Internal Auditor attending webinars on the new standards and aspects of the new standards being included as team meeting agenda items.

4.0 IMPLICATIONS

The implications for the Board are as undernoted.

- 4.1 Relevance to HSCP Board Strategic Plan;- None.
- 4.2 Frontline Service to Customers – None.
- 4.3 Workforce (including any significant resource implications) – None.
- 4.4 Legal Implications – Legal risks are presented in the body of internal audit reports with reference to relevant legislation where appropriate.
- 4.5 Financial Implications – Internal Audit reports are presented to improve financial controls and aid the safeguarding of physical and intangible assets.
- 4.6 Procurement – Where applicable these are referenced in the body of internal audit reports with associated management actions for improvement.
- 4.7 ICT – None.
- 4.8 Corporate Assets – None.
- 4.9 Equalities Implications – None
- 4.10 Sustainability – None
- 4.11 Other – None.

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 The Risks are highlighted to management in audit reports. The risks are addressed through agreed action plans, appended to internal audit reports.
- 5.2 Where cross over risks to the H&SCP have been identified through audit work in partner organisations these are highlighted in the body of the report above and if material are reflected in the H&SCP's risk register, with appropriate control measures applied.

6.0 **IMPACT**

- 6.1 **STATUTORY DUTY** – None
- 6.2 **EAST DUNBARTONSHIRE COUNCIL** – The risks identified in the internal audit reports relevant to East Dunbartonshire Council have been highlighted to the Council's Audit & Risk Management Committee.
- 6.3 **NHS GREATER GLASGOW & CLYDE** – The risks relevant to the NHS Greater Glasgow & Clyde identified in the internal audit reports have been highlighted to the NHSGGC's Audit & Risk Committee.
- 6.4 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction required.

7.0 **POLICY CHECKLIST**

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – H&SCP Delayed Discharges report

8.2 Appendix 2 – H&SCP Interim Follow-Up Report 2024/25



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Internal Audit Report

HSCP Delayed Discharges

August 2024



1. Audit Scope & Objectives

The overall objective of the audit was to verify that there are adequate arrangements in place for the management of delayed hospital discharges. The specific objectives of the audit with our audit conclusion for each area are shown below:

Objectives	Internal Audit Conclusion	Action Plan Ref (Appendix 1)
1. Performance monitoring reports are regularly provided, with appropriate levels of scrutiny by HSCP Board and Performance, Audit & Risk Committee.	Effective	
2. The timely monitoring of performance by management is carried out on an operational case by case basis.	Effective	
3. Action plans are in place to improve delayed discharge, with clearly defined rolls, responsibilities and timescales.	Some Improvement needed	1
4. Joint working arrangements exist between partner organisations.	Effective	

Where we have referenced improvement actions in the table above we have provided further detail on these at section 4 below.

Internal Audit would like to extend their thanks to all Officers who have assisted with the completion of this audit work.

During the course of the audit the following areas of best practice were identified:

- ✓ Reporting on delayed discharges is regular and clear at HSCP Board level.
- ✓ Performance of delays is closely monitored from operational staff through to Senior Management involved in the process. Scrutiny takes place on a daily and monthly basis through various reports which provide an explanation for delays on a case-by-case basis.
- ✓ Appropriate joint working with partner organisations takes place throughout the hospital discharge process.

2. Opinion

We can provide substantial assurance over the key controls in place to minimise delayed discharges from hospital. The Service has demonstrated that they have appropriate monitoring arrangements in place, ensuring regular scrutiny at operational and



management level. In addition, there is regular scrutiny by the HSCP Board and quarterly performance reporting to the Performance, Audit & Risk Committee.

As a minor area for improvement, the addition of a formal action plan where any improvements are proposed, should be included in reports to the HSCP Board.

3. Background

The mission of Internal Audit is to enhance and protect the Council's value by providing risk-based and objective assurance, advice and insight.

The 2023/24 Internal Audit Plan included provision for a systems-based audit in support of our annual audit opinion to examine the HSCP's Delayed Discharges, with a particular focus on management scrutiny and performance reporting.

After a stay in hospital, most people can return home with no further care needed. However, some individuals require a social care package to be put in place at their home, some may need to be admitted to a residential care home or admitted to an intermediate care service for further rehabilitation and assessment.

Where a patient cannot leave hospital on the day they are deemed medically fit to be discharged, due to the necessary social care package or accommodation being unavailable, this is classed as a delayed discharge. Such delays increase pressures on hospital capacity, and it has been shown that they also lead to poorer outcomes for individuals, contributing to a loss of independence.

As recently reported to the Board, 98% of all patients are discharged from hospital without delay. However, one of the main areas of challenge for discharging individuals without delay is in relation to Adults with Incapacity (AWI).

The Service are facing difficulties in discharging individuals who have no power of attorney in place and who lack capacity. Local authorities have powers under Section 13ZA Social Work (Scotland) Act 1968 to take steps to set up the necessary care arrangements to allow a discharge to take place. However, in such cases where an individual does not agree with the decision made regarding their discharge, an application must be made to the courts before they can proceed. Delays are also experienced where care packages are required, in particular for individuals with complex needs.

4. Audit Findings

Auditors reviewed the processes in place around delayed discharges and selected a sample of cases to establish the cause of the delays.

It was noted that there is considerable focus on delays and scrutiny of performance of delays within the HSCP. Daily monitoring of cases by operational staff and managers is carried out, with weekly monitoring by managers, the Head of Service and the Chief Officer. Performance reports ranging from daily to monthly are prepared by the HSCP Planning, Performance & Quality Team which are presented to the Board, as well as receiving scrutiny at operational and management level.



Action Plan – AWI Cases

Auditors noted during sample testing that individuals with the longest delay period were mainly AWI cases.

In 2021 a Power of Attorney (PoA) leaflet was created to help raise awareness of the subject with the public. Leaflets were made available at various locations, including doctors' surgeries; however, no ongoing public campaigns took place to continue this work. As AWI cases see the highest delays in East Dunbartonshire for hospital discharges, the Service has recently reported to the Board its intention to carry out a further exercise advising people to consider the setting up of PoA and guardianship, through community engagement and practitioner training.

It was noted, however, that the report to the HSCP Board in November 2023 advising of this exercise did not include an action plan detailing the responsible officers and timescales involved.

Action Plan Point 1, *Low Risk*

5. Summary of Areas for Improvement

Upon completion of Audit testing, the following risks have been identified and are cross-referenced to the Action Plan as Low, Medium or High below in Appendix 1.

Action Plan – AWI Cases

Action Plan Point 1, *Low Risk*



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Appendix 1 – Action Plan

Ref	Observation	Risk and Recommendation	Management Response & Allocated Officer	Target Date
1	<p>Action Plan – AWI Cases</p> <p>A recent report to the Board, of the Service's intention to carry out further work to raise awareness of PoA, did not include a formal action plan setting out the responsible officers and timescales for this exercise.</p>	<p><i>Low</i></p> <p>It may not be clear where responsibility lies, and the time involved in implementation may slip where no timescale has been detailed.</p> <p>Recommendation:</p> <p>Where improvement actions are to be undertaken, an action plan with owner and target date should be included in reports to the Board.</p>	<p>Accepted</p> <p>Responsible Officer:</p> <p>Joint Services Manager – Adult Social Work</p>	<p>December 2024</p>

Appendix 2

The range of possible internal audit scope opinions is presented below, with definitions:

Possible Individual Scope Objectives Conclusions				
Assurance Categories	Unsatisfactory	Major Improvement Needed	Some Improvement Needed	Effective
Definition	<p>Controls evaluated are inadequate, inappropriate, or ineffective to provide reasonable assurance that risks are being managed and objectives should be met.</p> <p>Our opinion is that this risk needs to be addressed as a matter of urgency.</p>	<p>Numerous or material specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.</p>	<p>A few specific control weaknesses were noted. However, controls evaluated are generally adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.</p>	<p>Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.</p>

It is the responsibility of Management to ensure that internal control systems are robust, efficient and operating effectively. Audit findings are presented at Section 4 above, with an Action Plan at *Appendix 1*. The areas for improvement identified represent only those that have come to Internal Auditors' attention during the course of the Audit and, as such, may not include all risks that exist within the system.

Appendix 3 – Audit Information

Audit Team

- Auditor, Karen Menmuir
- Audit & Risk Manager, Gillian McConnachie

Distribution List

Chief Executive, Ann Davie

Head of Community Health & Care Services/Interim Chief Officer, Derrick Pearce

**East Dunbartonshire Council
Internal Audit Services**

**HSCP Internal Audit
Interim Follow Up Report
2024/25**

**Gillian McConnachie
Chief Internal Auditor
January 2025**

1 INTRODUCTION

- 1.1 The 2024/25 Internal Audit Plan included provision for the follow up and evaluation of risks identified in all previously issued Internal Audit reports.
- 1.2 This interim follow up report demonstrates the HSCP's ongoing commitment to maintaining compliance with the Public Sector Internal Audit Standards. These require that the Audit & Risk Manager, as the Chief Internal Auditor, '*establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action*'. As part of this process, the following areas have also been considered:
- Where issues have been noted as part of the follow up process the Audit & Risk Manager may consider revising the initial overall audit opinion,
 - The results of monitoring management actions may be used to inform the risk based planning of future audit work; and,
 - The review extends to all aspects of audit work including consulting engagements.

2 SCOPE and OBJECTIVES

- 2.1 The scope of the audit is to review those risks identified in prior audit work and establish, through a combination of testing, corroboration and interview, whether the agreed control measures have been adequately implemented, and the associated risks addressed.
- 2.2 The objective of the review is to provide assurance to key stakeholders that management actions have been effectively implemented. Where this is not the case, auditors will establish the reasons for non-compliance, including consideration of the extent to which senior management have accepted the risk of inaction.
- 2.3 The purpose of this follow up report is as follows:-
- Provide a summary of outstanding audit reports at *Table 2* at the end of this report.
 - Detail areas where significant progress has been made since the last follow up report; and
 - Inform the Annual Internal Audit Report and opinion.

3 METHODOLOGY

- 3.1 Auditors have evaluated the extent to which management have mitigated individual risks allocated to them. Where risks have been fully managed and closed off by management, auditors have sought to validate a sample of these actions and ensure that they mitigate the risk, with a focus on risks that were classified as 'High'. Where there has been substantial progress in closing off a report that had identified a number of issues, Auditors may schedule a separate follow up review to allow time to consider these issues in detail. This may be

beneficial when the original report was issued some time ago and when there have been significant changes in the system controls.

4 FINDINGS - ALL RISKS DUE FOR COMPLETION

- 4.1 *Table 1 provides a summary of the 6 individual risks and improvement actions of relevance to the HSCP that were outstanding for implementation as of January 2025, by risk rating. The risk rating (High/Medium/Low) answers the question, 'in internal audit's professional opinion, what is the risk that the issue identified could impair the achievement of the system's objectives?'*

Table 1 - Individual Audit Report Action Points by Risk Rating

Risk rating	Total Per Original Reports ¹	Completed Actions	Outstanding
High	3	2	1
Medium	12	8	4
Low	4	3	1
Total	19	13	6

1 There were 19 issues raised in the original reports and 13 issues have since been closed.

- 4.2 The above total of 6 outstanding risks is one fewer than the figure of 7 that was previously reported in the 2023/24 Final Follow Up Report. The number of high-risk outstanding issues has remained constant at 1, despite 4 high risks being raised in the period, due to the majority of these being closed off on a timely basis. Auditors can conclude that there has been a sustained focus in closing off high risks as they arise but would ask for continued focus on closing off the remaining high-risk area.
- 4.3 Since the last report the actions relating to the Carefirst Payment Controls Processes have been progressed by management. Given the materiality of this report which included four high risks, further detailed internal audit work is in progress to provide further assurance and to determine if any further action is required.
- 4.4 Pressures on services, vacancies in certain teams and the optimism bias have made it difficult in some instances for services to provide a realistic timeline to auditors for completion. Auditors acknowledge the complex and uncertain environment that the HSCP is operating in, with multiple significant challenges and risks relating to rising demand, budget pressures and the need for radical change in service delivery.

5 CONCLUSION

- 5.1 Our consolidated follow up work has identified that 6 risks identified by audit remain outstanding across the HSCP. This is one fewer than the figure that was

reported at the year end and the outstanding high risks have remained constant at 1.

- 5.2 Responding to the requirement of the Public Sector Internal Audit Standards, the Audit & Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2024/25 final follow up work and will inform future audit focus.

Table 2 – List of Outstanding Audit Reports with Revised Target Dates

The table below details the Internal Audit reports with outstanding audit actions.

Key:



- Complete



- On track for Due date/Revised Due Date













- Due date this month



- Action is past due date. Revised target date is required

Code	Title	Service Responsible	Title	Status	Priority	Due Date	Original Due Date	Latest Note
CFO-IA-2223-HSCP	Interim Care Home Funding	Health and Social Care Partnership	Delays in Care Homes Advising Rates		1	31-Jan-2025	31-Mar-2024	Four out of the five actions have been completed including two high risks. The remaining action relates to improving communication between Social Work and Shared Services when guardianship is awarded. To address this a refresh of the guidance for practitioners regarding interim funding is planned. This will include refreshing procedures where interim funding relates to pending applications for guardianship. Refresher awareness sessions were scheduled for July and August.
			Charging Order Not Applied		2			
			Delays in Guardianship Notification		1			
			Signatories for Council Managed Funds		2			
			Uncompleted Forms		1			
CFO-IA-2223-WFP	Workforce Planning	Health and Social Care Partnership	Feedback from Scottish Government		2	31-Mar-2025	14-Sep-2023	Actions complete subject to IJB final approval.
			Content of the Workforce Plan		2			
			Budgetary Information		2			

Code	Title	Service Responsible	Title	Status	Priority	Due Date	Original Due Date	Latest Note
CFO-IA-1920-HSCPFOKC	HSCP Financial Outturn and Key Controls	Health and Social Care Partnership	Monitoring of Payment Adjustments		2	30-Jun-2025	31-Mar-2020	<p>The outstanding risk relates to data cleansing of the service register. From the Carefirst Steering Group a short life working group has been established to take this forward with the HSCP's Chief Finance and Resources Officer being the lead. The Strategic Commissioning Team is reviewing the service register in sections, with Supported Accommodation and Supported Accommodation being first. The various elements that require amendments have been passed to the Carefirst Team. Following this Residential data will be reviewed and updated. Any changes that can be facilitated through the Council will be progressed but any more fundamental changes to the Carefirst set up which requires input from the software providers OLM will not be progressed at this time given the move to implement a change in the system as the top priority regarding Carefirst.</p> <p>There continues to be resource issues within the strategic commissioning team and competing priorities which are preventing the completion of this action within the timescales set.</p>
			Data Cleansing – Service Register		2			
			Information Outside Carefirst		2			
			Management Information Systems – Carefirst		2			
			Management Information System – CM2000		2			
			Roles and Responsibilities		2			
	HSCP Bad Debt Provision		Governance Arrangements		3			

Code	Title	Service Responsible	Title	Status	Priority	Due Date	Original Due Date	Latest Note
CFO-IA-2324-HSCP BDP		Health and Social Care Partnership	Timeliness of Write-Offs		3	30-Jun-2025	31-Mar-2024	<p>Actions to be completed relate to Governance Arrangements, Reporting & Oversight and Benchmarking.</p> <p>Corporate resources re-directed to ledger development / implementation resulting in limited information in relation to debt provision related to the HSCP.</p> <p>Financial regulations will be reviewed and updated in March 2025.</p>
			Reporting and Oversight		2			
			Benchmarking		3			

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK COMMITTEE

DATE OF MEETING: 30th JANUARY 2025

REPORT REFERENCE: PERF/300125/04

CONTACT OFFICER: FIONA SHIELDS, PRINCIPAL FINANCE MANAGER

SUBJECT TITLE: UNAUDITED ANNUAL ACCOUNTS 2023-2024

1.0 PURPOSE

- 1.1** The purpose of this report is to update the Committee on the financial out turn for 2023/34 and present the Unaudited Annual Accounts for the year ended 31st March 2024.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit and Risk Committee:

- 2.1** Note and approve the Unaudited Accounts for 2023/24 included as **Appendix 1**.
- 2.2** Approve the Annual Governance Statement included within the Unaudited Accounts at **page 33**.
- 2.3** Approve the local code of governance against which the IJB will measure itself in the Annual Governance Statement for 2023/24 set out in **Appendix 2**.
- 2.4** Note and approve the self-assessment against the Scottish Government's best value framework set out in **Appendix 3**.
- 2.5** Note and approve the assessment of compliance for the IJB against the requirements of the CIPFA Financial Management code set out in **Appendix 4**.

DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP

3 BACKGROUND/MAIN ISSUES

- 3.1** The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.
- 3.2** This will be the eighth set of Annual Report and Accounts produced for the HSCP Board.
- 3.3** LASAAC [The Local Authority (Scotland) Accounts Advisory Committee] has produced additional guidance on accounting for the integration of health and social care. The 2023/24 annual accounts for the IJB will be prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom (ACOP) and requirement of the International Financial Reporting Standards (IFRS). The ACOP seeks to achieve comparability of financial performance across all IJB's and therefore prescribes the format to be used in presenting income and expenditure information.
- 3.4** Audit Scotland have also produced a good practice note on improving IJB Accounts and this has been reviewed in preparing the annual report and accounts.
- 3.5** The regulations state that the unaudited accounts are submitted to the External Auditor no later than 30th June immediately following the financial year to which they relate. The IJB or committee whose remit includes audit and governance must meet to consider the unaudited annual accounts as submitted to the external auditor no later than the 31st August immediately following the financial year to which the annual accounts relate. Due to extenuating circumstances this has not been possible for financial year 2023/24, revised timescales are to be confirmed.
- 3.6** Scottish Government guidance states that best practice would reflect that the IJB or committee whose remit includes audit and governance should consider the unaudited accounts prior to submission to the external auditor.
- 3.7** Regulation 9 of the Local Authority (Scotland) Regulations 2014 provides the right to inspect and object to the accounts. The inspection period will commence no later than the 1st July in the year the notice is published. As highlighted above, due to extenuating circumstances this has not been possible for 2023/24 and revised timescales are to be confirmed.
- 3.8** The IJB is responsible for ensuring that its business is conducted in accordance with the law appropriate to standing, safeguarding public funds and assets and making arrangements to ensure best value. In order to demonstrate this, an annual governance statement is produced each year and included with the Annual Accounts. The IJB is required to review the effectiveness of the control environment annually and these feature in the annual governance statement.
- 3.9 Approval of Audited Accounts**
- The regulations require that the audited annual accounts should be considered and approved by the IJB or a committee of the IJB whose remit includes audit and governance having regard to any report made on the audited annual accounts by the proper officer or external auditor by the 30 September immediately following the financial year to which the accounts relate. In addition, any further report by

the external auditor on the audited annual accounts should also be considered by the IJB or committee of the IJB whose remit includes audit and governance.

- The Performance, Audit & Risk Committee would normally consider the external auditors report and proposed audit certificate (ISA 260 report) prior to inclusion in the audited annual accounts.
- In order to comply with the regulations, the ISA260 and a copy of the audited annual accounts, would be considered by the Performance, Audit & Risk Committee prior to the 30 September in the year immediately following the financial year to which they relate.
- Due to extenuating circumstances for 2023/24 revised timescales are to be confirmed.

3.10 The regulations require a number of key documents (within the annual accounts) to be signed by the Chair of the IJB, the Chief Officer and the Chief Financial Officer, namely:

Management Commentary / Foreword	Chair of the IJB Chief Officer
Statement of Responsibilities	Chair of the IJB Chief Financial Officer
Annual Governance Statement	Chair of the IJB Chief Officer
Remuneration Report	Chair of the IJB Chief Officer
Balance Sheet	Chief Financial Officer

3.11 Publication of Audited Accounts

- The regulations require that the annual accounts of the IJB be available in both hard copy and on the website for at least five years together with any further reports provided by the external auditor that relate to the audited accounts.
- The annual accounts of the IJB must be published by 31st October. This will be revised for 2023/24 due to extenuating circumstances.

3.12 Year End Financial Performance

The Annual Accounts provide an overview of the financial performance of the IJB in 2023/24. The main messages from the Annual Accounts in relation to the financial performance of the HSCP during 2023/24 are:

- The Comprehensive Income and Expenditure Statement (CIES) (see page 40 of the Unaudited Accounts 2023/24) describes expenditure and income by care group across the IJB and shows an under spend of £2.344m against the

partnership funding available for 2023/24. Adjusting this position for in year movements in reserves provides an underlying negative variance on budget of £0.123m for 2022/23 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

- The financial performance on the partnership budget against the allocation from each partnership agency is set out below:

Partner Agency	Annual Budget 2023/24 (£000)	Actual Expenditure 2023/24 (£000)	Year End Variance 2023/24 (£000)	Reserves Adjustment (£000)	Underlying Variance Mth 12 (£000)
East Dunbartonshire Council	75,214	77,723	(2,509)	1,770	(739)
NHS GG&C	193,055	188,202	4,853	(4,237)	616
TOTAL	268,269	265,925	2,344	(2,467)	(123)

- This has increased the overall reserves position for the HSCP from a balance of £20.062m at the year ending 31 March 2023 to that of a balance of £22.406m as at year ending 31 March 2024 (as detailed in the reserves statement on page 41 of the Unaudited Accounts 2023/24.)

The main reasons for the variances to budget for the HSCP during the year are set out below:

- Community Health and Care Services – Older People / Physical Disability (overspend of £0.411m)** – there were pressures related to in house homecare staffing budgets (use of overtime and continued displaced staff) which was managed through the number of vacancies in the care at home staffing establishment. There continued to be increasing pressures on care home placements and purchased homecare in response to demands, however these are largely covered through the planned application of adult winter planning reserves. Pressures were also offset by underspends across supported living and daycare budgets for older people and with underspends on NHS staffing budgets in this area due to staffing vacancies held within elderly MH service in expectation of a transfer of service to North Lanarkshire HSCP, delays and difficulties in recruitment and continuing care funding which is delivering an overall underspend in this care group area.
- Mental Health, Learning Disability, Addiction Services, Health Improvement (overspend of £0.429m)** - the overall variance related to significant pressures on SW staffing budgets due to continued use of agency staff to fill mental health officer posts where there have been difficulties in recruitment – a proposal was developed to mitigate the use of agency in this area but will take time to embed with recruitment processes. There is also use of agency within John Street and Pineview contributing to staffing pressures. There are challenging savings targets in this area related to a review of supported accommodation and daycare where the planned use of smoothing reserves was sought to mitigate pressures as these plans are progressed. Overall pressures were further mitigated through delays in recruitment and turnover of staff within community health services.

- **Children and Criminal Justice Services (overspend of £0.557m)** – there were pressures on SW payroll budgets related to use of agency staff within Lowmoss Prison service and challenging turnover savings, There continued to be pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and will require the purchase of externally purchased placements to accommodate children as continuing needs and demands present. A proposal was approved in year to develop provision to address the needs of USAC within the local area which was implemented in December 2023 through a commissioned service provider which had a positive impact during the final stages of the year. Pressures were mitigated by reductions in external fostering as children move onto positive destinations and underspends on NHS payroll budgets due to ongoing recruitment delays in school nursing and health visiting.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.432m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens, fleet provision, sheltered housing and planning & commissioning support. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate and the Corporate Directorate – there were positive variances in relation to Private sector housing grants and care & repair provision with fleet recharges on budget albeit a review continues of fleet costs which may result in additional costs recharged to the HSCP in future years.
- **Prescribing (overspend of £1.074m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the previous financial year which has resulted in a continued adverse variance in this area beyond assumptions built into the budget for 2024/25. There has been a slight downturn in the average price increases due to Apixaban moving off patent generating some price reductions in this area as well as opportunities for switching to more cost effective alternatives.

There continue to be a number of cost saving initiatives to target the volume and types of prescriptions dispensed such as script-switch, review of use of formulary vs non formulary, waste reduction, repeat prescription practices. The HSCP has invested some spend to save funding locally to target waste within care homes with someone now appointed to take this work forward and we expect to see a positive impact as this is bedded in. Prices across the market are expected to continue to increase due to global factors outwith the control of the HSCP, however use of alternative medicines will form part of the programme of initiatives being rolled out across East Dunbartonshire and more widely across GG&C. If pressures continue then it is clear a more fundamental approach will be needed to manage demand and cost pressures in this area including a national approach to support the real changes required.

- **Oral Health (underspend of £0.656m)** - the underspend relates to delays in filling vacancies during the year, in particular difficulties in recruitment of Dental Officer posts. Workforce plans are under review to look at best ways of providing services in future.
- **Specialist Children's Services (underspend of £3.536m)** – there were issues around late clarification of funding from SG which has resulted in significant underspends during the year. This compounded with delays in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend.

3.13 HSCP Reserves

- As at the 1 April 2023, the HSCP had a general (contingency) reserves balance of £4.371m. The deficit on operational service delivery generated during 2023/24 (£0.123m) will reduce that reserve to £4.248m as at 31st March 2024. This will still continue to provide the HSCP with some financial sustainability into future years and an ability to manage in year unplanned events and afford a contingency to manage budget pressures without the need to resort to additional partner contributions as a means of delivering a balanced budget.
- IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11 August 2016. This provides for a prudent reserve of 2% of net expenditure (less Set Aside) which equates to approximately £4.5m for the partnership. The level of general reserves is short of this prudent level by £0.2m but still provides the partnership with a contingency to manage any unexpected in year pressures moving into future years of financial uncertainty.
- While contingency reserves have reduced during 2023/34, there has been a net increase in the level of earmarked reserves from £15.691m to £18.158m with additional SG funding received late in year to deliver on specific strategic priorities. During 2023/34, the HSCP used £2.467m of its earmarked reserves. This related to the application of £0.474m smoothing reserve to help with the delayed implementation of efficiency savings as well as the use of reserves to support expenditure related to the delivery of PCIP, Action 15, Adult winter planning and Oral Health specific SG priorities. There were additions to earmarked reserves in year of £4.935m (related primarily to Specialist Children, ADP and other SG policy initiatives). This will leave a balance on earmarked reserves of £18.158m.
- A breakdown of the HSCP earmarked reserves is set out in note 10, page 49 of the Unaudited Accounts 2023/24.
- The total level of partnership reserves is now £22.406m as set out in the table on page 41 of the Unaudited Accounts 2023/24.

3.14 A copy of the Draft Annual Accounts 2023/34 including the Annual Governance Statement is attached as **Appendix 1**.

3.15 Delivering Good Governance Framework

In April 2016, CIPFA / SOLACE published a report entitled 'Delivering Good Governance in Local Government: Framework'. The objective of this framework is to help local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. This document is written in a local authority context, however most of the principles are applicable to the IJB, particularly as the legislation recognises the partnership (IJB) body as a local government body under Part V11 of the Local Government (Scotland) Act 1973.

3.16 A review has been undertaken and a compliance rating attributed to each principle. A summary of this is set out below with the detailed assessment included as **Appendix 2**. Many of the assurances are reliant on documents which belong to NHS GG&C and

East Dunbartonshire Council which is appropriate given decisions taken by the IJB require being taken in collaboration with partner organisations.

Governance Principle	Level of Compliance
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.	Fully Compliant
Ensuring openness and comprehensive stakeholder engagement.	Fully Compliant
Defining outcomes in terms of sustainable economic, social and environmental benefits	Fully Compliant
Determining the interventions necessary to optimise the achievement of intended outcomes.	Fully Compliant
Developing the entity's capacity, including the capability of its leadership and individuals within it.	Fully Compliant
Managing risk and performance through robust internal control and strong public financial management	Fully Compliant
Implementing good practices in transparency, reporting and audit to deliver effective accountability	Fully Compliant

3.17 Best Value Framework

In terms of best value, it is the duty of the IJB to secure best value as prescribed in Part 1 of the Local Government in Scotland Act 2003. The Scottish Government have developed a best value framework to support public bodies in considering their responsibilities to secure best value, the partnership has assessed itself against this framework and this is reviewed and updated annually. This is set out in **Appendix 3**.

3.18 CIPFA Financial Management Code

CIPFA has published a new Financial Management Code which is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability.

The Financial Management Code is a series of financial management standards which set out the professional standards needed if an IJB is to meet the minimal standards of financial management acceptable to meet fiduciary duties to taxpayers and customers. Since these are minimum standards CIPFA's judgement is that compliance with them is obligatory if an IJB is to meet its statutory responsibility for sound financial administration. Beyond that, CIPFA members must comply with it as one of their professional obligations.

The underlying principles which inform the code are outlined below:-

- Organisational **leadership** – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture.
- **Accountability** – based on medium-term financial planning that drives the annual budget process supported by effective risk management, quality supporting data and whole life costs.
- Financial management is undertaken with **transparency** at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.
- Adherence to professional **standards** is promoted by the leadership team and is evidenced.

- Sources of **assurance** are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.
- The long-term **sustainability** of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

The IJB is compliant with the Financial Management Code and this is set out in detail in **Appendix 4**. This highlights some areas for development which will continue to be progressed.

4 **IMPLICATIONS**

The implications for the Board are as undernoted.

4.1 Relevance to HSCP Board Strategic Plan 2022 - 2025;-

1. Empowering People
2. Empowering Communities
3. Prevention and Early Intervention
4. Public Protection
5. Supporting Carers and Families
6. Improving Mental Health and Recovery
7. Post-pandemic Renewal
8. Maximising Operational Integration

10 (Key Enabler) Medium Term Financial and Strategic Planning. The Unaudited Annual Accounts reflect the partnership performance for the year passed and detail the reserves position to contribute to the strategic priorities for the partnership. The assessment against the CIPFA Financial Management Code determines the IJB compliance across a range of measures in support of financial sustainability.

4.2 Frontline Service to Customers – None.

4.3 Workforce (including any significant resource implications) – None.

4.4 Legal Implications – The Unaudited Annual Accounts form part of the Local Authority Accounts (Scotland) Regulations 2014. The Financial Management Code is a series of financial management standards which set out the professional standards needed if an IJB is to meet the minimal standards of financial management acceptable to meet fiduciary duties to taxpayers and customers. Since these are minimum standards CIPFA's judgement is that compliance with them is obligatory if an IJB is to meet its statutory responsibility for sound financial administration. Beyond that, CIPFA members must comply with it as one of their professional obligations.

4.5 Financial Implications – The annual accounts set out the financial performance of the IJB for the year 2023/24. The financial implications and performance are set out within this report. The financial performance reflects an underlying over spend on budget of £0.123m for the financial year 2023/24. This will reduce the general reserve balances meaning the HSCP is below the 2% recommended in the HSCP Reserves Policy but still provides a contingency to manage in year pressures and support ongoing financial sustainability. It also has earmarked reserves to support progression of HSCP strategic

priorities and mitigate specific anticipated future year pressure in relation to the delivery of the savings programme for 24/25 and prescribing pressures. In addition the HSCP holds earmarked reserves to deliver on other specific strategic priorities set out within the Strategic Plan 2022-2025 in the years ahead.

4.6 Procurement – None.

4.7 ICT – None.

4.8 Economic Impact – None

4.9 Sustainability – The sustainability of the partnership in the context of the current financial position and potential to create general reserves will support ongoing financial sustainability. In order to maintain this position the HSCP will require to continue to focus on transformational change and service redesign going forward in order to meet the financial challenges and deliver within the financial framework available to the partnership on a recurring basis. There remain constraints on future financial settlements in the context of increasing costs to deliver services and the increasing demand on health and social care services. The Financial Management Code has been developed to support organisations to maintain financial management standards which will assist with an organisation remaining financial sustainable.

4.10 Equalities Implications – None

4.11 Other – None.

5 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

5.1 There are a number of financial risks moving into future years given the rising demand and cost pressures in the context of reducing budgets which will require effective financial planning and service redesign to ensure financial balance as we move forward.

5.2 Failure to comply with the Financial Management Code would be considered as a breach of the IJBs statutory responsibilities for sound financial administration.

6 IMPACT

6.1 STATUTORY DUTY – The IJB is specified in legislation as a “section 106” body under the terms of the Local Government Scotland Act 1973 and as such is expected to prepare annual accounts in compliance with the Local Authority Accounts (Scotland) Regulations 2014.

6.2 EAST DUNBARTONSHIRE COUNCIL – The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

6.3 NHS GREATER GLASGOW & CLYDE - The reliance on identification of service redesign and transformation activity to deliver a balanced budget will require strong collaborative working to achieve a year on year balanced budget for the HSCP.

- 6.4 DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH – No Direction required.**

7 POLICY CHECKLIST

- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

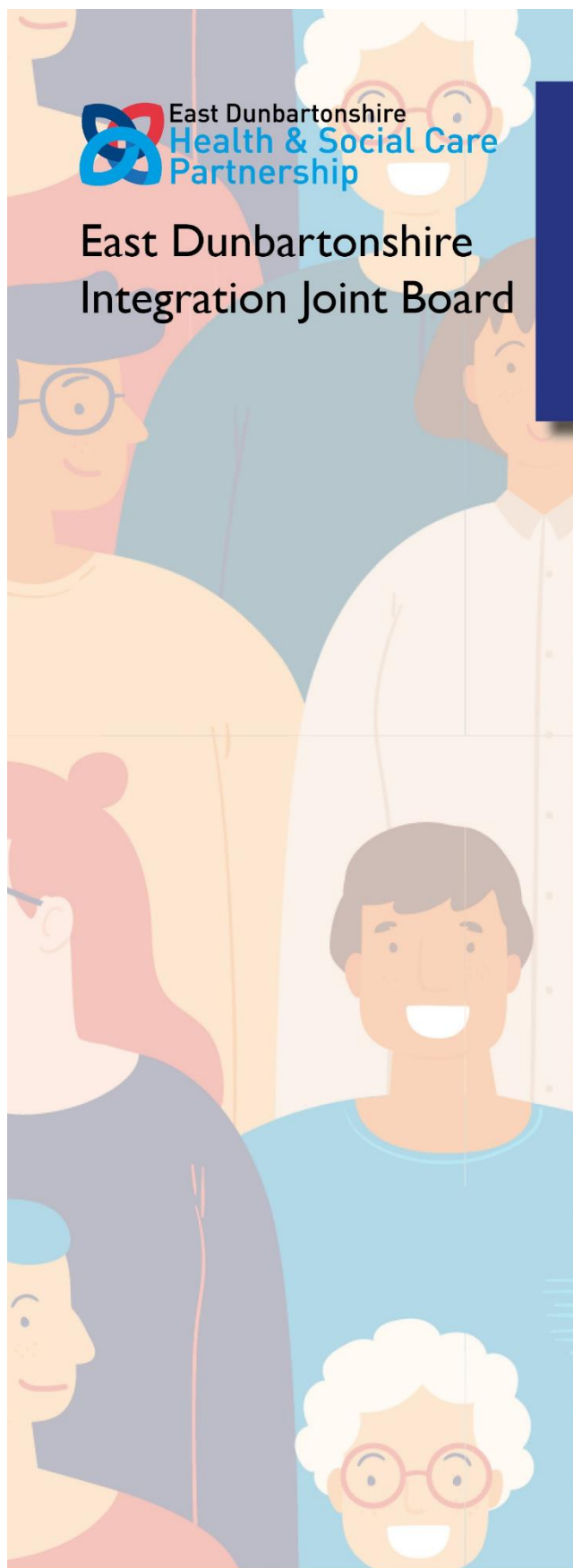
8 APPENDICES

- 8.1 Appendix 1 – HSCP Unaudited Accounts 2023/24**
8.2 Appendix 2 – Delivering Good Governance Framework
8.3 Appendix 3 – Best Value Framework
8.4 Appendix 4 – CIPFA Financial Management Code – Self Assessment and Action Plan



East Dunbartonshire
Integration Joint Board

Unaudited Annual Accounts 2023/24



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Introduction

This document contains the financial statements for the 2023/24 operational year for East Dunbartonshire Integration Joint Board also known as the Health and Social Care Partnership Board (HSCP Board).

MANAGEMENT COMMENTARY

The management narrative outlines the key issues in relation to the HSCP financial planning and performance and how this has provided the foundation for the delivery of the priorities described within the Strategic Plan. The document also outlines future financial plans and the challenges and risks that the HSCP will face in meeting the continuing needs of the East Dunbartonshire population.

The Health and Social Care Partnership

East Dunbartonshire HSCP is the common name of East Dunbartonshire Integration Joint Board and is a joint venture between NHSGGC and East Dunbartonshire Council. It was formally established in September 2015 in accordance with the provisions of the Public Bodies (Joint Working) (Scotland) Act (2014) and corresponding Regulations in relation to a range of adult health and social care services. The partnership's remit was expanded from an initial focus on services for adults and older people to include services for children and families, and criminal justice services in August 2016.

The HSCP Board, East Dunbartonshire Council (EDC) and NHS Greater Glasgow and Clyde (NHSGGC) aim to work together to strategically plan for and provide high quality health and social care services that protect children and adults from harm, promote independence and deliver positive outcomes for East Dunbartonshire residents.

East Dunbartonshire HSCP Board has responsibility for the strategic planning and operational oversight of a range of health and social care services whilst EDC and NHSGGC retains responsibility for direct service delivery of social work and health services respectively, as well as remaining the employer of health and social care staff. The HSCP Chief Officer is responsible for the management of planning and operational delivery on behalf of the Partnership overall.

Members of the Board for the period 1 April 2023 - 31 March 2024 were as follows:

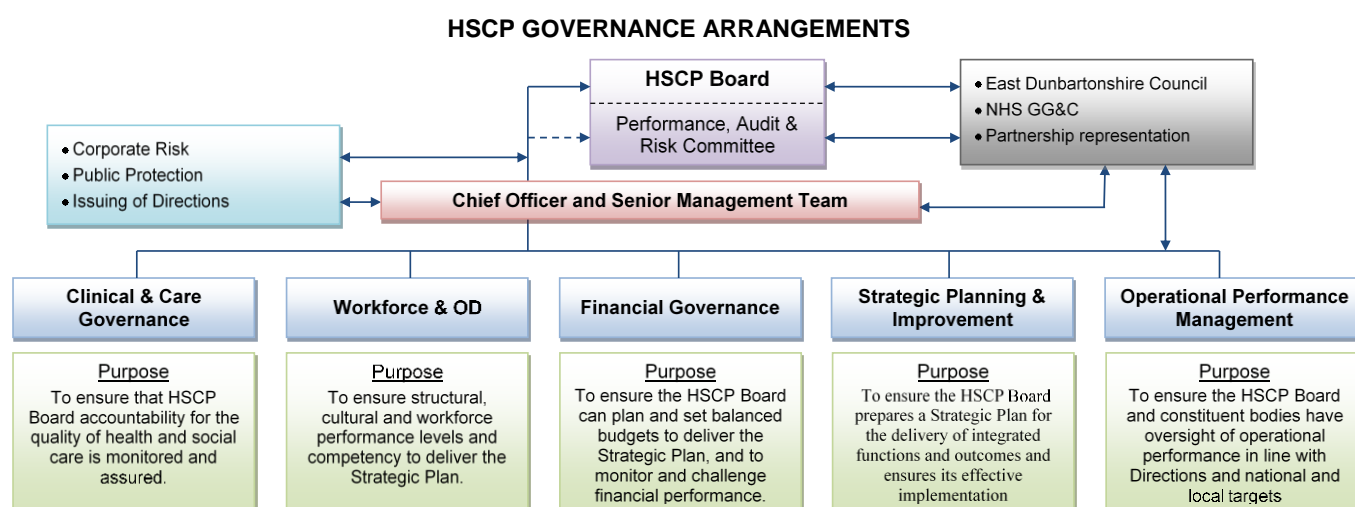
Voting Board Members 2023/24	Organisation
Jacqueline Forbes (Chair until 29 th June 2023 and then Vice Chair from that date)	NHSGGC Non -Executive Director
Ian Ritchie	NHSGGC Non- Executive Director
Ketki Miles	NHSGGC Non-Executive Director
Calum Smith (Vice Chair until 29 th June 2023 and then Chair from that date)	EDC Councillor
Susan Murray	EDC Councillor
Alan Moir	EDC Councillor

Non-Voting Board Members	Organisation
Caroline Sinclair – Chief Officer/Chief Social Work Officer	EDC
Jean Campbell – Chief Finance and Resources Officer	NHSGGC
Dr Judith Marshall – Clinical Director (from 2 nd October 2023)	NHSGGC
Leanne Connell – Chief Nurse	NHSGGC
Adam Bowman – Acute Representative	NHSGGC
Ann Innes – Voluntary Sector Representative	East Dunbartonshire Voluntary Association
Gordon Cox – Service User Representative (until 14th September 2023)	
Michael O'Donnell – Service User Representative (from 16 th November 2023)	
Fiona McManus – Carer Representative	
Allan Robertson – Trades union Representative	NHSGGC
Craig Bell – Trades Union Representative	EDC

- The Chair of the IJB rotates every 2 years between the Council and the NHS Board. This rotated during 2023/24 to East Dunbartonshire Council from the 29th June 2023.

Diagram 1 (below) HSCP Governance Arrangements

This represents accountability and governance arrangements for the planning and delivery of community health and social care services.



(This framework includes all delegated hosted services)

Our partnership vision remains unchanged - “Caring Together to make a Positive Difference” and is underpinned by 5 core values as set out below.

Diagram 2: Tree of Core Values



The Strategic Plan

Every HSCP Board is required to produce a Strategic Plan that sets out how they intend to achieve, or contribute to achieving, the National Health and Wellbeing Outcomes.

The current Strategic Plan spans the period 2022-25 with a review commencing during the last quarter of 2023-24 to inform the next iteration of the plan. The plan reflects on the progress the Partnership has made and sets out the strategic direction for the next three years. Our refreshed strategic priorities continue to reflect and support delivery of the national outcomes, demonstrating our achievement towards these will be the focus of annual performance reporting from this year.

However, it is important to acknowledge that the landscape of health and social care has changed markedly in the few short years since the last plan was published. Our aspiration to improve and develop services and partnerships in our 2018-21 Strategic Plan was affected significantly by financial pressures, which were shared with the Health Board and Council. This was compounded by increasing demand pressures, both in terms of increasing volume and increasing complexity

of levels of care. The impact of the Covid-19 pandemic has been substantial and may continue to be felt over the full period of our Strategic Plan 2022-25.

For these reasons, our Strategic Plan 2022-25 has aspirations based on the realities of the pressures being faced in the health and social care sectors and building towards a fair, equitable, sustainable, modern and efficient approach to service delivery. Some of these areas of redesign will take longer than the period of the Strategic Plan to deliver. Without new resource streams, any requirement to invest further in one service area will require greater efficiency or disinvestment in another. Implementing the Plan will also continue to be based on certain assumptions and dependencies that can in reality be fragile. Our overall focus will be to:

- Invest in early intervention and prevention and where appropriate sign post individuals to services available within local communities to support lower level needs;
- Empower people and communities by encouraging more informal support networks at a local level;
- Ensure that people have access to better information earlier, to allow them to access the right support at the right time, from the right person.

These developments should deliver better outcomes for people and will also make for a more efficient, sustainable system of care and support.

The illustration below provides an overview of the Strategic Plan 2022-25. It shows the relationship between the strategic priorities and enablers and the actions that will be taken forward in support of these. A copy of the Strategic Plan 2022-25 can be found on the HSCP Website: [East Dunbartonshire Health and Social Care Partnership Board | East Dunbartonshire Council](#).

Diagram 3: HSCP Strategic Plan on a Page

EAST DUNBARTONSHIRE HSCP STRATEGIC PLAN ON A PAGE							
OUR VISION Caring Together To Make A Difference				OUR VALUES Honesty, Integrity, Professionalism, Empathy and Compassion, Respect			
Empowering People	Empowering Communities	Prevention and Early Intervention	Public Protection	Supporting Families and Carers	Improving Mental Health and Recovery	Post Pandemic Renewal	Maximising Operational Integration
Improving personalisation	Building informal support options	Extending rehabilitation and reablement	Prioritising our Key Public Protection Statutory Duties	Supporting carers with their own needs and in their caring role	Improving adult recovery services	Understanding and responding to the impact of the pandemic	Right Care Right Place: urgent and unscheduled health and social care redesign
Reducing inequality and inequity of outcomes	Building local integrated teams	Supporting diversion from prosecution		Implementing The Promise for children and young people	Improving mental health support for children and young people		
Improving information and communication	Modernising day services	Improving school nursing services		Strengthening corporate parenting	Improving post-diagnostic dementia support		Developing integrated quality management arrangements
Workforce and Organisational Development		Medium Term Financial and Strategic Planning		Collaborative Commissioning and Whole System Working		Infrastructure and Technology	
Supporting the wellbeing of the health and social care workforce		Maximising available resources		Co-designing solutions with the third and independent sectors		Modernising health and social care facilities	
Equipping the workforce and workplace during and after the pandemic		Balancing investment and disinvestment		Supporting primary care improvement		Maximising the potential of digital solutions	
Implementing a skills framework for							

It is predicted we will continue to see significant change in the make-up of our growing population, with an increase in people living longer with multiple conditions and complex needs who require health and social care services. This rise in demand is expected to increase pressure on financial resources, rendering current models of service delivery unsustainable. We have shaped this plan to move in a strategic direction that is responsive and flexible for the future.

This is further supported by a HSCP Annual Delivery Plan outlining the key priorities for service redesign and improvement in delivery of the Strategic Plan and is supported by a range of operational plans, work-streams and financial plans to support delivery. This is also the vehicle through which the HSCP will seek to deliver financial sustainability over the short to medium term by reconfiguring the way services are delivered within the financial framework available to it.

The Strategic Plan also links to the Community Planning Partnership's Local Outcome Improvement Plan (LOIP) whereby the HSCP has the lead for, or co-leads:

- Outcome 3 – “Our children and young people are safe, healthy and ready to learn”,
- Outcome 5 – “Our people experience good physical and mental health and well being with access to a quality built and natural environment in which to lead healthier and more active lifestyles” and
- Outcome 6 – “Our older population and more vulnerable citizens are supported to maintain their independence and enjoy a high quality of life, and they, their families and carers benefit from effective care and support services”.

The Strategic plan sets out Climate Change as one of the key challenges for the HSCP over the next few years.

Climate Action

All Public Bodies, including Health & Social Care Partnerships, are required by the Scottish Government to reduce greenhouse gas emissions, adapt to a changing climate and promote sustainable development. The HSCP's constituent bodies employ the HSCP workforce and hold capital, fleet and infrastructure, so responsibility sits primarily with East Dunbartonshire Council and NHS Greater Glasgow and Clyde, with the HSCP adhering to the policies of these two organisations. The HSCP will contribute to carbon reduction over the period of the Strategic Plan by:

- Reducing business miles;
- Developing localised services;
- Promoting flexible working policies;
- Reducing waste, and;
- Maximising energy efficiency.

The Strategic Priorities and Enablers will be geared to contribute to these objectives, particularly through the following actions:

Strategic Priority	Action	Reducing Climate Impact
Empowering Communities	Building local integrated teams	Reducing travelling costs for staff, by operating within practice localities and collaborating closely with primary care GP practices.
	Modernising day services	Providing support within existing community assets, so reducing scale of building-based services with associated environmental impact.
Strategic Enabler	Action	Reducing Climate Impact
Workforce and Organisational Development	Supporting the wellbeing of the health and social care workforce	Promoting flexible working practices, including home working that can positively reduce greenhouse gas emissions and building-based space requirements.
Infrastructure and Technology	Modernising health and social care facilities	Developing local, integrated health and social care facilities, fewer in number and operating to higher efficiency standards, with services and resources under one roof.
	Maximising the potential of digital solutions	Increasing the availability of online, digital and virtual solutions, for people who would benefit from these options. These approaches reduce the need for travelling to building bases.

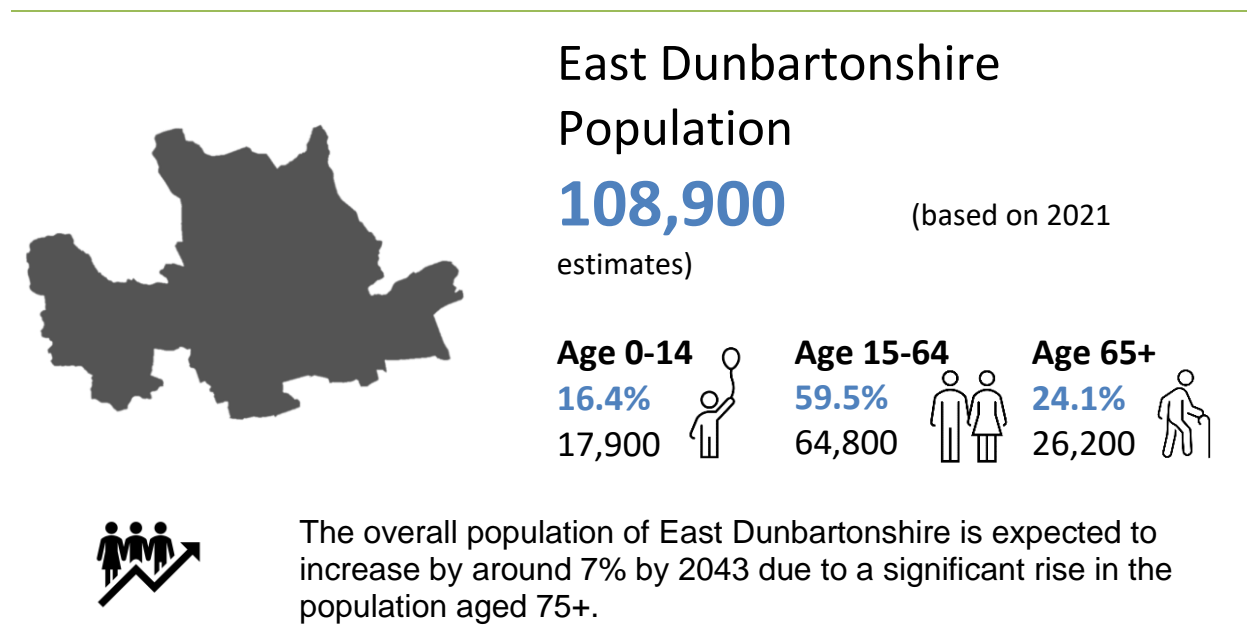
A Strategic and Environmental Impact Screening Assessment of this HSCP Strategic Plan has been undertaken as part of its preparation.

The key areas where the HSCP anticipates climate change reductions relates to building and fleet management – neither of these functions are delegated to the HSCP with each partner body retaining responsibility for the delivery of these areas. The HSCP would therefore be reliant on capital funding from the respective parent organisations to make relevant improvements to buildings (asset ownership retained by the relevant parent organisations) but hold an earmarked reserve specific to accommodation redesign which could be accessed as a contribution towards any works in this area. The upgrading of fleet care to electric vehicles is planned for 2023/24 but given the scale of the initial phase of this programme, is not expected to have a material cost to the HSCP and indeed will secure some level of saving on fuel and other related costs which will further mitigate costs in this area. Both initiatives will be through collaborative working with our partners as part of wider Council / NHS initiatives.

The HSCP has not set any specific targets for reducing emissions but rather has set out how it will work collaboratively with our partner bodies to deliver actions which will contribute to the climate change agenda.

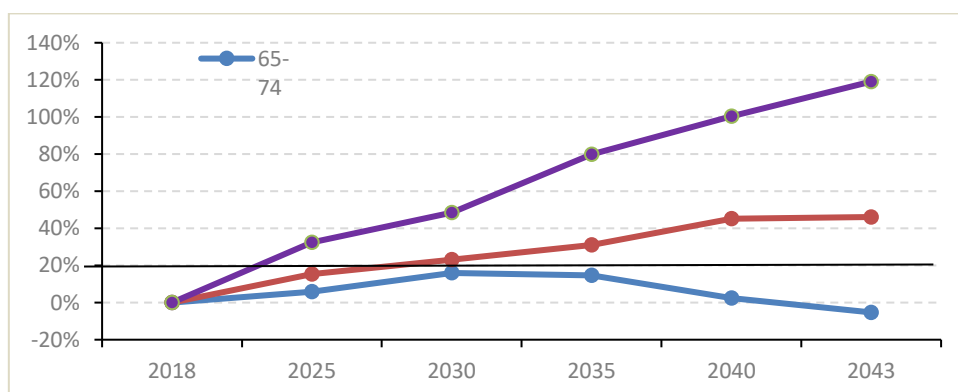
East Dunbartonshire

Diagram 4: East Dunbartonshire population by age group

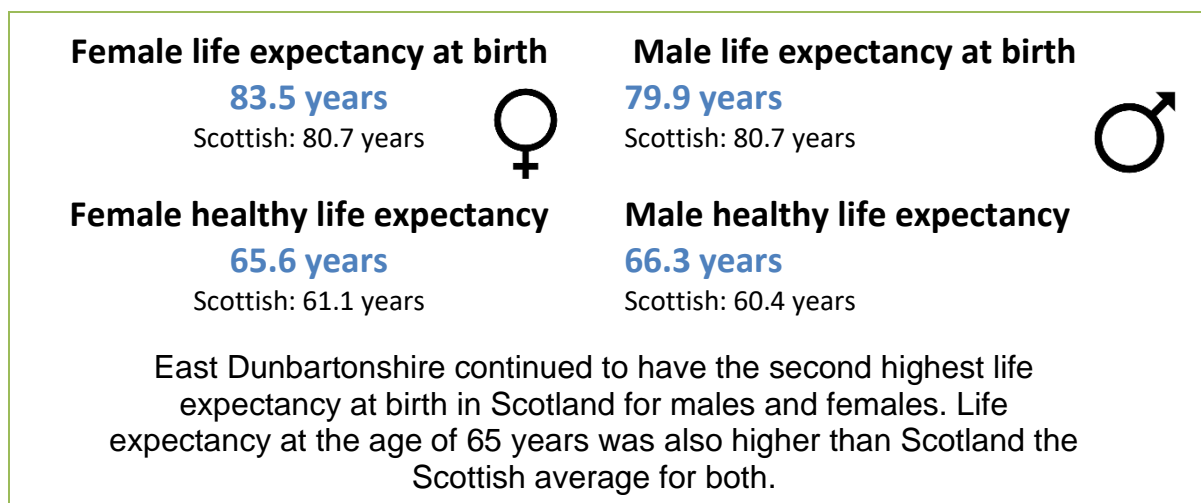


The figure below shows the proportion of increase projected in the older population from 2018-2043. The largest increase is in individuals aged over 85yrs, which is projected to rise by over 100% from 3,203 to 7,017 people. This projected rise in East Dunbartonshire's older population, many of whom will be vulnerable with complex needs, suggests that demand for health and social care services will rise accordingly.

Diagram 5: East Dunbartonshire population projection % by age group 2018-2043

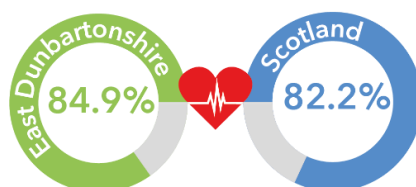


The demographic pressures for older people present particular challenges within East Dunbartonshire.



East Dunbartonshire has frequently been reported in quality of life surveys as one of the best areas to live in Scotland based on health, life expectancy, employment and school performance. Economic activity and employment rates are high and the level of crime is significantly below the Scottish average.

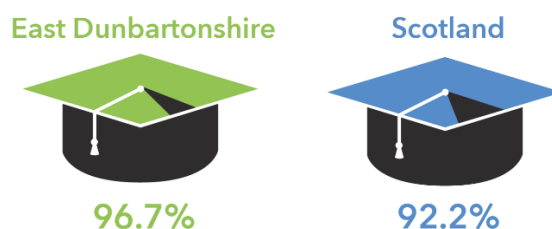
In very good or good health



40% increase in number of children being referred to Social Work services. Non-engaging families was the most common area of concern alongside neglect, domestic violence and parental alcohol misuse.

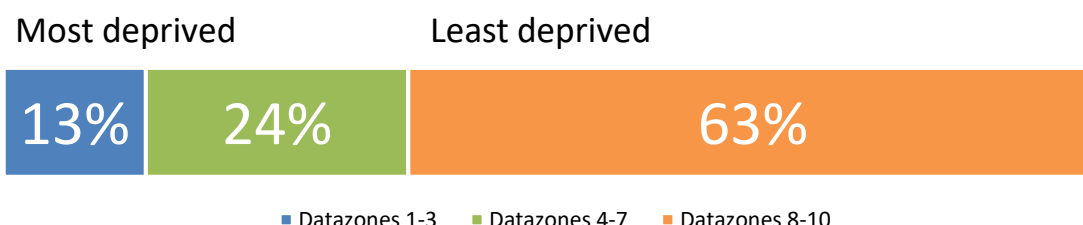
The number of young people with disabilities transitioning to adult services is experiencing a notable increase, both numerically and in terms of complexity.

School leavers participating in Education, Training or Employment





The Scottish Index of Multiple Deprivation ranks datazones (small areas with an average population of 800) from the most deprived to the least deprived. These use deciles with 1 being the most deprived and 10 being the least deprived.

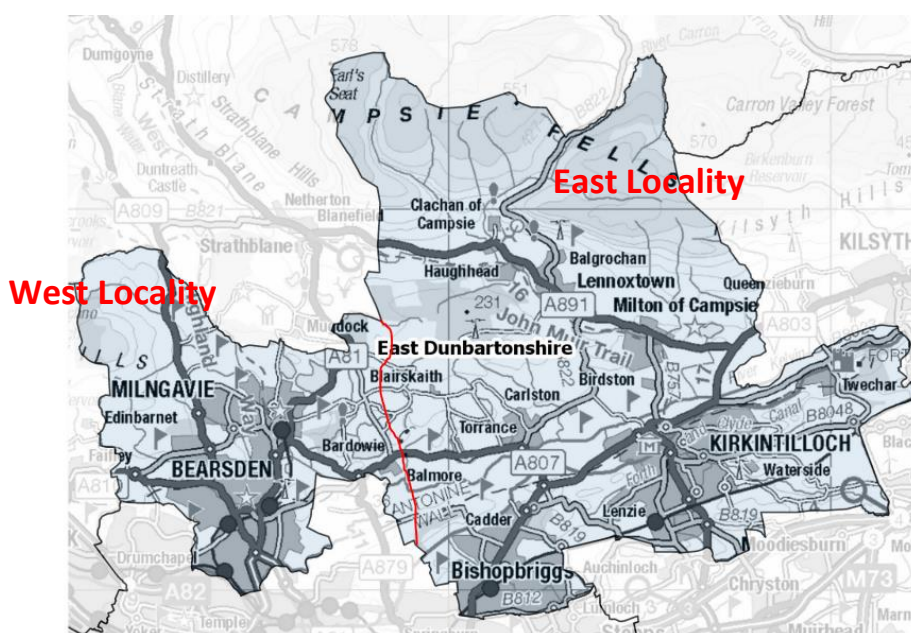


Although the majority of East Dunbartonshire live in the least deprived areas, there were four areas categorised amongst the most deprived in Scotland, three in the Hillhead area of Kirkintilloch and one in Lennoxton.

Localities

To allow the HSCP to plan and deliver services which meet the differing needs within East Dunbartonshire, the area has been split into two geographical localities; East Dunbartonshire (East), referred to as East locality and East Dunbartonshire (West), referred to as West locality.

Diagram 6: East Dunbartonshire Locality Map



The East Locality includes 62% (66,911) of East Dunbartonshire’s population, while the West Locality accounts for 38% (41,729) of the population. The demographic breakdown by locality showed a slightly older population in the West locality for ages 65+.

HSCP BOARD OPERATIONAL PERFORMANCE FOR THE YEAR 2023/24

Performance is monitored using a range of performance indicators set out in reports to the HSCP Board quarterly and annually. These measures and the supporting governance arrangements are set out in the HSCP Performance Management Framework. Service uptake, waiting times, performance against standards, and operational risks and pressures are closely reviewed. Any negative variation from the planned strategic direction is reported to the HSCP Board, including reasons for variation and planned remedial action to bring performance back on track.

A full report on performance is set out each year in an East Dunbartonshire HSCP Annual Performance Report. The 2023/24 report was presented to the HSCP Board for approval on 27 June 2024 and published by the end of July 2024. It is not proposed to replicate in full the contents of the report in this document so, for more detailed performance, improvement and development information, including a wide range of local indicators, the HSCP Annual Performance Report 2023/24 will be published on the HSCP website: [East Dunbartonshire Health and Social Care Partnership Board | East Dunbartonshire Council](#).




Each year a number of initiatives in support of the Strategic Plan are drawn down into an Annual Delivery Plan. The HSCP Board monitors progress in achieving the objectives in the plan throughout the year. There were a total of 24 initiatives identified in the Annual Delivery Plan to be progressed during 2023/24. By the end of this period, progress towards these projects were as follows:























- 11 were successfully completed in 2023/24.
- 5 were programmed to continue beyond 2023/24 and are on track for delivery.
- 8 were delayed and are carried forward for delivery in 2024/25.

Further details are to be found in the Annual Performance Report, but highlights include:

- Development and consultation on the Learning Disability Strategy 2024-29
- Development and consultation on an updated three-year plan to meet the national Self Directed Support Standards
- Successful move to Allander Resource Centre to support adults with learning disabilities to access meaningful day activities
- Community Justice Outcome Improvement Plan 2023-26 published
- HSCP Carers Strategy 2023-26 published
- Delivery of Year 3 of the Children's House Project has been completed, designed to improve the outcomes for care experienced young people moving on from care placements
- Updated Alcohol and Drug Partnership Strategy 2023-26
- Development of a local action plan for 2024/25 in response to the new National Strategy on Dementia
- Green status for Medication Assisted Treatment standards for standards 1-5 and Provisional Green for standards 6-10

The performance measures below are subject to a detailed methodological framework and are also impacted by data completeness issues that are not usually fully resolved by Public Health Scotland until the autumn. Notes on the methodology are set out in an annex to the HSCP Annual Performance Report.

Icon	Performance Trend
	National ranking / performance improved in 2023/24
	National ranking / performance declined in 2023/24
	No change in national ranking / performance in 2023/24

Performance Measure	East Dunbartonshire	Scotland	National Rank
Premature mortality rate for people aged under 75yrs per 100,000 persons	302.3 	442.1	3 
Emergency admission rate for adults per 100,000 population	11,288 	11,614	12 
Emergency bed day rate for adults per 100,000 population	116,048 	110,257	19 
Readmission to hospital within 28 days for adults per 1,000 population	84 	104	7 
Proportion of last 6 months of life spent at home or in a community setting	88.5% 	89.2%	23 
Falls rate per 1,000 population aged 65+	22.6 	22.7	16 
Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	86.7% 	75.2%	3 
Percentage of adults with intensive care needs receiving care at home	65.1% 	64.8%	15 
Number of days people aged 75+ spend in hospital when they are ready to be discharged per 1,000 population	444.1 	902.1	7 
Rate of unplanned admissions per 1,000 population	100.3 	106.5	N/A
Rate of unplanned bed days per 1,000 population	854.0 	735.6	N/A
Rate of A&E attendances per 1,000 population	240.0 	265.8	N/A
Rate of delayed discharge bed days per 1,000 population	71.7 	120.5	N/A

Areas identified for improvement in 2024/25 include:

- Work to redress the balance of care for looked after children by reviewing out of authority placements and continuing the Foster Carer recruitment campaign.
- Continue to use recovery plans to inform the return to previous levels of alcohol brief interventions delivery with alternative engagement methods being maximised, such as use of digital technology and rebuilding capacity within GP surgeries.

- Work to reduce the rate of delayed discharge bed days through actions including the delivery of the Joint Unscheduled Care Plan for East Dunbartonshire.
- Build on the improved performance of the percentage of young people seen or otherwise discharged from the CAMHS waiting list who had experienced a wait of less than 18 weeks.

Covid-19 Pandemic Residual Impact, Response and Funding Consequences

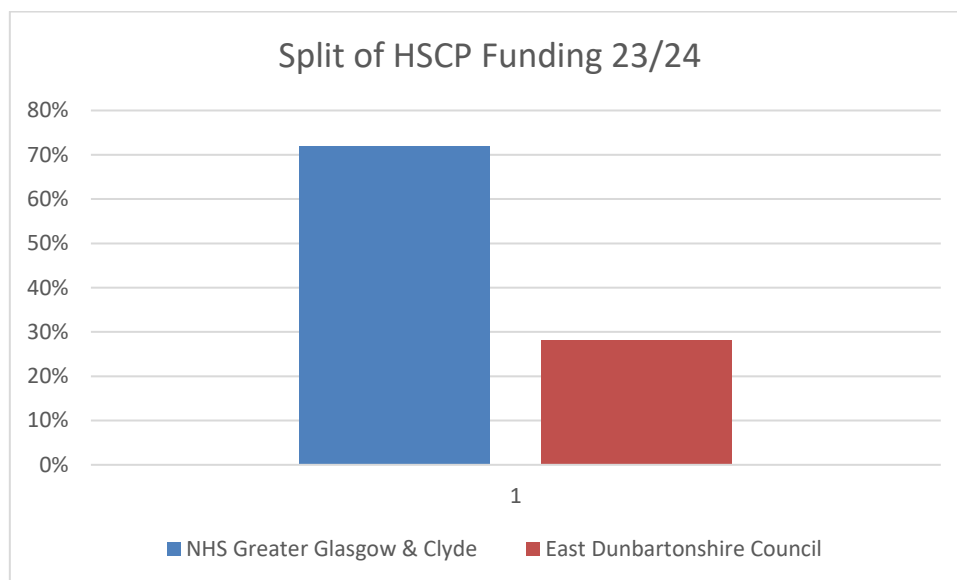
The HSCP has been actively responding to the Covid-19 pandemic since March 2020. During 2023/24 this moved to a business as usual footing. There was no further specific funding from SG to support covid-19 residual activity, therefore expenditure was mainlined within HSCP budgets or alternative funding identified through other streams. There were a small number of measures which remained in place and are expected to continue into the foreseeable future:

- The Covid-19 vaccination programme to the most vulnerable continues to be delivered through a NHSGGC board wide approach aligned to the Flu vaccination programme. Vaccinations within people's homes are delivered through the HSCP as well as ongoing support to local care homes. This programme is funded through Primary Care Improvement Programme (PCIP) for the housebound and care home element for those over 65 years with some additional funding from Scottish Government given on non-recurring basis for the covid-19 and extended elements of the flu programme.
- Support to staff through wellbeing initiatives continues.
- Continued contribution to the delivery of Mental Health Assessment Units to minimise attendance of Mental Health patients at Emergency Departments and also deliver a streamlined service for assessments. Given the success of this model, recurring funding streams have been identified through Action 15 funding to ensure this remains in place going forward.

HSCP BOARD'S FINANCIAL POSITION AT 31 MARCH 2024

The activities of the HSCP are funded by EDC and NHSGGC who agree their respective contributions which the partnership uses to deliver on the priorities set out in the Strategic Plan.

Diagram 7: Split of HSCP Funding 2023/34



The scope of budgets agreed for inclusion within the HSCP for 2023/24 from each of the partnership bodies were:-

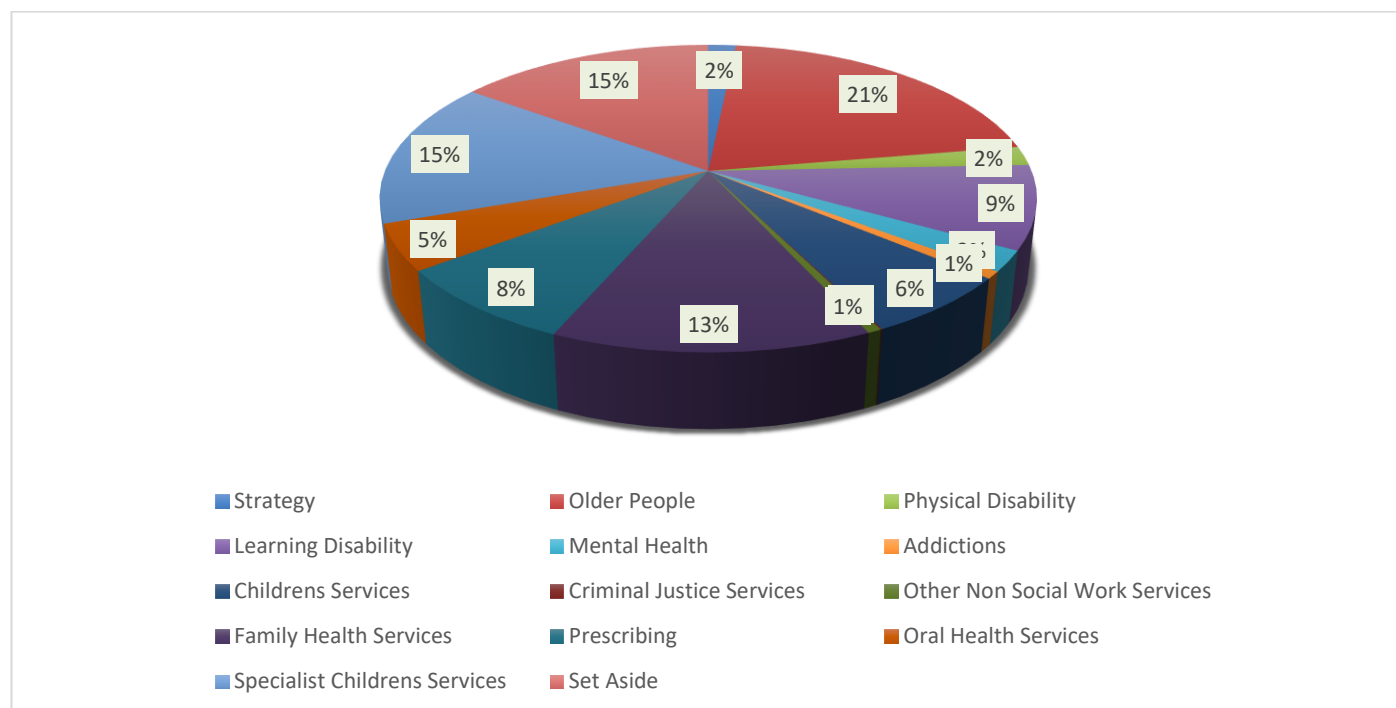
HSCP Board Budgets 2023/24 (from the 1 April 2023 to the 31 March 2024)

	Original Budget 2023/24 £000	In Year Adjustments £000	Final Budget 2023/24 £000
Functions Delegated by East Dunbartonshire Council	73,226	1,988	75,214
Functions Delegated by NHSGGC	123,354	29,457	152,811
Set Aside – Share of Prescribed Acute functions	38,382	1,862	40,244
TOTAL	<u>234,962</u>	<u>33,307</u>	<u>268,269</u>

The increases to the original budget for 2023/24 relate largely to non-recurring funding allocations during the year relating to the public dental service, family health services and SG funding to support various policy initiatives such as mental health outcomes framework, alcohol and drugs, primary care improvements and Action 15 mental health monies as well as additional in year funding to support the pay uplifts.

The budget is split across a range of services and care groups as depicted below:-

Diagram 8: Care Group Budget 2023/24



HOSTED SERVICES

East Dunbartonshire HSCP is one of six in the Greater Glasgow and Clyde area. Some health services are organised Greater Glasgow-wide, with a nominated HSCP hosting the service on behalf of its own and the other five HSCPs in the area.

The Health Budget includes an element relating to Oral Health Services (£13.0m) which is a service hosted by East Dunbartonshire HSCP and delivered across the other five partnership areas within NHSGGC's boundaries since the inception of the IJB in 2015. In addition, East Dunbartonshire has taken on hosting arrangements for Specialist Children's Services from the 1st April 2023. This consolidated a number of budgets from across the other five HSCP's as well as budgets previously centralised within NHSGG&C. The totality of the budget for 2023/24 for SCS, now hosted in East Dunbartonshire is £41.3m.

The full extent of these budgets is reflected in these accounts as prescribed within the Integration Scheme. There are services hosted within other NHSGGC partnerships which have similar arrangements and which support the population of East Dunbartonshire.

Diagram 9: The extent to which hosted services delivered across Greater Glasgow and Clyde are consumed by the population of East Dunbartonshire

2022/23 £000	Host HSCP	Service Area	2023/24 £000
571	West Dunbartonshire	MSK Physio	447
61	West Dunbartonshire	Retinal Screening	66
303	Renfrewshire	Podiatry	315
340	Renfrewshire	Primary Care Support	350
502	Glasgow	Continence	536
704	Glasgow	Sexual Health	689
1,259	Glasgow	Mental Health Services	1,689
27	East Renfrewshire	Augmentative and Alternative Communications	23
1,114	East Dunbartonshire	Oral Health	960
0	East Dunbartonshire	Specialist Children's Services	2,906
815	Glasgow	Alcohol & Drugs	544
196	Glasgow	Prison Healthcare	334
183	Glasgow	Healthcare in Police Custody	218
3,116	Glasgow	General Psychiatry	3,601
1,947	Glasgow	Old Age Psychiatry	2,078
11,138		Total Cost of Services consumed within East Dunbartonshire	14,756

The levels of expenditure have increased in a number of areas since 2022/23, most notably the establishment of Specialist Children's Services as a hosted function within East Dunbartonshire HSCP. In addition we have seen increases in general psychiatry with East Dunbartonshire using an increased share of bed days within Stobhill, Gartnavel and Leverndale increasing from 5.7% in 2022/23 to 6.28% in 2023/24.

East Dunbartonshire HSCP has also increased its usage of mental health services from 5.1% in 2022/23 to 5.32% in 2023/24 with expenditure in this area having increased by 30% across Specialist & Central MH service as a result of pay uplifts including those for junior doctors and extra contractual referrals during the year with individuals placed outwith the GG&C estate at additional cost. There have been some reductions in usage related to alcohol and drug services with the share of activity reducing from 5.2% in 2022/23 to 3.37% in 2023/24 and in oral health services expenditure due to one off funding available in 2022/23 no longer a feature for 2023/24 to support adult winter planning and ventilation works.

SET ASIDE BUDGET

The set aside budget relates to certain prescribed acute services including Accident and Emergency, General Medicine, Respiratory care, Geriatric long stay care etc. where the redesign and development of preventative, community based services may have an impact and reduce the overall unplanned admissions to the acute sector, offering better outcomes for patients and service users.

Each Health Board, in partnership with the Local Authority and Integration Authority, must fully implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published in June 2015. To date work has focused on the collation of data in relation to costs and activity and the development of an Unscheduled Care Commissioning Plan which will set the priorities for the commissioning arrangement for unscheduled care bed usage across NHSGGC.

An allocation has been determined by NHSGGC for East Dunbartonshire of £40.244m for 2023/24 in relation to these prescribed acute services. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.

The set aside resource for delegated services provided in acute hospitals is determined by analysis of hospital activity and actual spend for that year. For 2023/24, the overall expenditure for NHSGGC has increased but the share of the overall activity for East Dunbartonshire across Acute Medicine, Older People, Respiratory and emergency department attendances has reduced. This has resulted in a small reduction in the set aside total for East Dunbartonshire.

KEY RISKS AND UNCERTAINTIES

The period of public sector austerity remains extremely challenging and the HSCP Board must operate within an environment of financial restraint in the context of increasing demands, and complexity of demand, on the services it delivers.

The Partnership, through the development of an updated strategic plan, has prepared a Medium Term Financial Strategy 2023 – 28 aligned to its strategic priorities. The aim is to plan ahead to meet the challenges of demographic growth and policy pressures, taking appropriate action to maintain budgets within expected levels of funding and to maximise opportunities for delivery of the Strategic Plan through the use of reserves. This is reviewed on an annual basis and updated to reflect up to date assumptions and known factors which may have changed since the original strategy was written.

The most significant risks faced by the HSCP over the medium to longer term are:-

- The increased demand for services alongside reducing resources. In particular, the demographic increases predicted within East Dunbartonshire is significant with the numbers of older people aged 75+ set to increase by 67% over the period 2018-2043 (source: NRS). Even more significantly given the age profiles of people receiving the greatest proportion of services, numbers of older people aged 85+ are set to increase by 119% over the same period.
- East Dunbartonshire has a higher than national average proportion of older people aged 75+, therefore these projected increases will have a significant, disproportionate and sustained impact on service and cost pressures.
- The cost and demand volatility across the prescribing budget which has been significant over the years as a result of a number of drugs continuing to be on short supply resulting in significant increase in prices as well as demand increases in medicines within East Dunbartonshire. These issues were particularly significant during 2023/24. This represents the HSCP's singular biggest budget area.
- The achievement of challenging savings targets from both partner agencies that face significant financial pressure and tight funding settlements, is expected to continue in the medium to long term.
- The capacity of the private and independent care sector who are struggling to recruit adequate numbers of care staff to support service users which is being felt more acutely south of the border but remains a concern locally in a highly competitive market.

The HSCP Performance, Audit & Risk Committee (PAR) approved an updated risk management strategy in June 2023 and we continue to maintain a corporate risk register for the HSCP which identifies the key areas of risk that impact the HSCP and the range of mitigating actions implemented to minimise any associated impact. This is subject to a quarterly review by the

Senior Management Team and reported quarterly through the PAR Committee with the latest version reported in June 2024.

The key risk areas identified (as at June 2024) are:

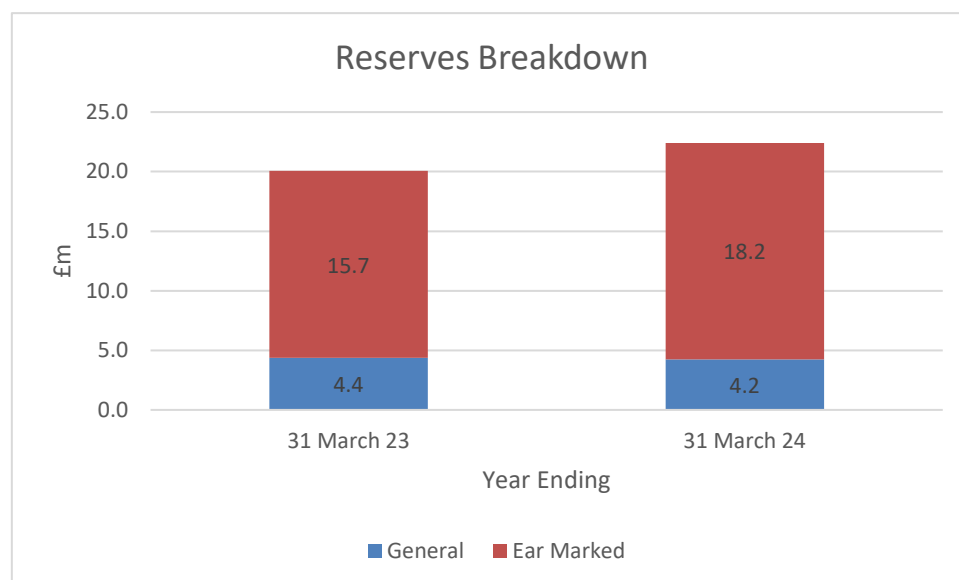
Key Strategic Risks	Mitigating Actions
<p>Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Explore and mobilise options for maintaining capacity within care home and care at home provision through recruitment and retention. • Prioritise use of available funding to mitigate savings against direct care provision.
<p>Inability to achieve recurring financial balance</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Continued liaison with other Chief Finance Officer's network / engagement with SG. • Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. • Review and update of a medium term financial plan to support longer term sustainability updated annually to reflect current financial landscape. • Ongoing review/re-designation of earmarked reserves. • Budget working group established including staff partnership to review budget savings options through the financial year.
<p>Risk of failure to achieving transformational change and service redesign plans within necessary timescales and at the pace required</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. • Fundamental shift in how services are delivered with a medium / longer term focus. • Review of reserves to support redesign / smooth in any change programme. • Budget working group established, including staff partnership, to review budget savings options through the financial year.
<p>Inability to secure appropriate accommodation in the West Locality to deliver effective integrated health and social work services in that area.</p> <p>Current residual risk: High</p>	<ul style="list-style-type: none"> • Progression of actions within ED HSCP Property Strategy and in particular revisit the business case for an Integrated Health & Care Centre in the West Locality, continue to apply pressure locally and with the NHS Board for re-prioritisation of this option. • Explore opportunities for creation of capital funding within the HSCP and in collaboration with partners. • Explore alternative solutions to address capacity within HSCP accommodation. • Continue to explore all accommodation options within the west locality.

FINANCIAL PERFORMANCE 2023/24

The partnership's financial performance is presented in these Annual Accounts. The Comprehensive Income and Expenditure Statement (CIES) (see page 40) describes expenditure and income by care group across the IJB and shows an under spend of £2.344m against the partnership funding available for 2023/24. Adjusting this position for in year movements in

reserves provides an underlying negative variance on budget of £0.123m for 2023/24 which represents operational service delivery for the year and has been reported throughout the year to the IJB through regular revenue monitoring updates.

This has increased the overall reserves position for the HSCP from a balance of £20.062m at the year ending 31 March 2023 to that of a balance of £22.406m as at year ending 31 March 2024 (as detailed in the reserves statement on page 41). The reserves can be broken down as follows:



Financial Outturn Position 2023/24

The budget for East Dunbartonshire HSCP was approved by the IJB on the 23rd March 2023. This provided a total net budget for the year of £234.962m (including £38.382m related to the set aside budget). This included £3.894m of agreed savings to be delivered through efficiencies, service redesign and transformation to deliver a balanced budget for the year and moving forward into future years.

There have been a number of adjustments to the budget since the HSCP Board in March 2023 which has increased the annual budget for 2023/24 to £268.269m. These adjustments relate mainly to non-recurring funding from SG specific to the dental health bundle, family health services, PCIP, ADP and the pay award for NHS and social work staff.

A breakdown of the projected overspend against the allocation from each partner agency is set out in the table below:

Partner Agency	Annual Budget 2023/24 (£000)	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
East Dunbartonshire Council	75,214	77,723	(2,509)
NHS GG&C	193,055	188,202	4,853
TOTAL	268,269	265,925	2,344

In summary, the main areas which account for the variance to budget relate to:

- Cost pressures related to the pay uplift for Social Work staff for which funding was not sufficient to cover the full extent of the costs.
- Social work payroll pressures within Learning Disability (LD) residential units (John Street and Pineview), mental health officer cover, LD day services and challenging turnover savings across SW staffing budgets. These are offset to some extent through delays in recruitment and turnover in relation to community health staff.
- There continued to be in year pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and requires the purchase of costly externally purchased placements to address the needs and demands as they are presenting.
- Prescribing pressures experienced in the previous financial year continued with price increases and demand pressures in this area. This has abated slightly with some medicines moving off patent causing average price increases to drop from October. However volumes and prices generally remain at an average of 3.8% and 3.7% respectively over the levels experienced in the previous financial year. This was offset in year by underspends across other NHS budgets.
- Under - achievement of the budget savings programme for 23/24 is creating some pressures on budget. There are some 'smoothing reserves' set aside in expectation that some programmes would take time to bed in.

The partnership's financial performance across care groups is represented below:

Care Group Analysis	Annual Budget 2023/24 £000	Actual Expenditure 2023/24 £000	Year End Variance 2023/24 £000
Strategic & Resources	4,327	4,058	269
Community Health & Care Services	61,010	61,421	(411)
Mental Health, Learning Disability, Addictions & Health Improvement	31,408	31,837	(429)
Children & Criminal Justice Services	17,557	18,114	(557)
Other Non SW - PSHG / Care & Repair/Fleet/CC	1,557	1,125	432
FHS - GMS / Other	35,806	35,884	(78)
FHS - Prescribing	22,034	23,108	(1,074)
Oral Health - hosted	12,974	12,318	656
Specialist Children - hosted	41,352	37,816	3,536
Set Aside	40,244	40,244	0
Net Expenditure	268,269	265,925	2,344

The main reasons for the variances to budget for the HSCP during the year, within each care group area, are set out below:

- **Community Health and Care Services – Older People / Physical Disability (overspend of £0.411m)** – there were pressures related to in house homecare staffing budgets (use of overtime and continued displaced staff) which was managed through the number of vacancies in the care at home staffing establishment. There continued to be increasing pressures on care home placements and purchased homecare in response to demands, however these are largely covered through the planned application of adult winter planning reserves. Pressures were also offset by underspends across supported living and daycare budgets for older people and with underspends on NHS staffing budgets in this area due to staffing vacancies held within elderly MH service in expectation of a transfer of service to North Lanarkshire HSCP, delays and difficulties in recruitment and continuing care funding which is delivering an overall underspend in this care group area.
- **Mental Health, Learning Disability, Addiction Services, Health Improvement (overspend of £0.429m)** - the overall variance related to significant pressures on SW staffing budgets due to continued use of agency staff to fill mental health officer posts where there have been difficulties in recruitment – a proposal was developed to mitigate the use of agency in this area but will take time to embed with recruitment processes. There is also use of agency within John Street and Pineview contributing to staffing pressures. There are challenging savings targets in this area related to a review of supported accommodation and daycare where the planned use of smoothing reserves was sought to mitigate pressures as these plans are progressed. Overall pressures were further mitigated through delays in recruitment and turnover of staff within community health services.
- **Children and Criminal Justice Services (overspend of £0.557m)** – there were pressures on SW payroll budgets related to use of agency staff within Lowmoss Prison service and challenging turnover savings, There continued to be pressures in relation to Unaccompanied Asylum Seeking Children (USAC) where placements within in house provision is at capacity and will require the purchase of externally purchased placements to accommodate children as continuing needs and demands present. A proposal was approved in year to develop provision to address the needs of USAC within the local area which was implemented in December 2023 through a commissioned service provider which had a positive impact during the final stages of the year. Pressures were mitigated by reductions in external fostering as children move onto positive destinations and underspends on NHS payroll budgets due to ongoing recruitment delays in school nursing and health visiting.
- **Housing Aids and Adaptations and Care of Gardens (underspend of £0.432m)** - there are a number of other budgets delegated to the HSCP related to private sector housing grants, care of gardens, fleet provision, sheltered housing and planning & commissioning support. These services are delivered within the Council through the Place, Neighbourhood and Corporate Assets Directorate and the Corporate Directorate – there were positive variances in relation to Private sector housing grants and care & repair provision with fleet recharges on budget albeit a review continues of fleet costs which may result in additional costs recharged to the HSCP in future years.
- **Prescribing (overspend of £1.074m)** - pressures in relation to price and volume increases across a range of medicines have been reported throughout the previous financial year which has resulted in a continued adverse variance in this area beyond assumptions built into the budget for 2024/25. There has been a slight downturn in the average price increases due to

Apixaban moving off patent generating some price reductions in this area as well as opportunities for switching to more cost effective alternatives.

There continue to be a number of cost saving initiatives to target the volume and types of prescriptions dispensed such as script-switch, review of use of formulary vs non formulary, waste reduction, repeat prescription practices. The HSCP has invested some spend to save funding locally to target waste within care homes with someone now appointed to take this work forward and we expect to see a positive impact as this is bedded in. Prices across the market are expected to continue to increase due to global factors outwith the control of the HSCP, however use of alternative medicines will form part of the programme of initiatives being rolled out across East Dunbartonshire and more widely across GG&C. If pressures continue then it is clear a more fundamental approach will be needed to manage demand and cost pressures in this area including a national approach to support the real changes required.

- **Oral Health (underspend of £0.656m)** - the underspend relates to delays in filling vacancies during the year, in particular difficulties in recruitment of Dental Officer posts. Workforce plans are under review to look at best ways of providing services in future.
- **Specialist Children's Services (underspend of £3.536m)** – there were issues around late clarification of funding from SG which has resulted in significant underspends during the year. This compounded with delays in filling of vacancies across all of Specialist Children's services has resulted in this year's underspend.

Partnership Reserves

The requirement to hold financial reserves is acknowledged in statute with explicit powers being provided under schedule 3 of the Local Government (Scotland) Act 1975. Such powers allow for the creation and maintenance of a general reserve and for elements to be earmarked for specific purposes. It is the responsibility of the CFO to provide advice on appropriate and prudent level of reserves taking into account the scale of the partnership budgets, and the levels of risk to the partnership's financial position.

In common with local authorities, IJB's are empowered under the Public Bodies (Joint Working) Scotland Act 2014 (section 13) to hold reserves and recommends the development of a reserves policy and reserves strategy. A Reserves policy was approved by the IJB on the 11th August 2016. This provides for a prudent reserve of 2% of net expenditure which equates to approximately £4.5m for the partnership.

As part of the annual budget setting process the CFRO should review the level of reserves in terms of the adequacy of these reserves in light of the IJB's medium term financial plan and the extent to which these:

- create a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
- create a contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves; and
- create a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities.

As at the 1 April 2023, the HSCP had a general (contingency) reserves balance of £4.371m. The deficit on operational service delivery generated during 2023/24 (£0.123m) will reduce the level of general reserves available and means the HSCP will not comply with its Reserves Policy.

In addition, the HSCP holds total earmarked reserves of £18.158m. As part of setting the budget for 2024/25, it was agreed to re-designate a number of earmarked to further the 'HSCP Budget Smoothing' Reserve by £5.284m to set a balanced budget for 2024/25.

A breakdown of the HSCP earmarked reserves is set out in note 10, page 49.

The total level of partnership reserves is now £22.406m as set out in the table on page 41.

Financial Outlook

In setting the budget for 2024/25, the partnership had a funding gap of £11.693m following an analysis of cost pressures set against the funding available to support health and social care expenditure in East Dunbartonshire, this is set out in the table below:

	Delegated SW Functions (£m)	Delegated NHS Functions (£m)	Total HSCP (£m)
Recurring Budget 2023/24 (excl. Set aside)	73.459	136.526	209.985
Less: Non recurring re determination - prior year	(0.170)		(0.170)
LA Budget Adjustments	(0.039)		(0.039)
Set Aside		38.382	38.382
Total Recurring Budget 2023/24	73.250	174.908	248.158
Cost Pressures - 24/25	12.073	3.182	15.255
2024/25 Budget Requirement	85.323	178.090	263.413
2024/25 Financial Settlement / Budget 2024-25	76.812	174.908	251.720
Financial Challenge 24/25	8.511	3.182	11.693
To be Met from:			
Savings Proposals 24/25 - Management Actions and Efficiencies	(1.152)	(2.380)	(3.532)
Savings Proposals 24/25 - Service Change and Budget Reduction Options	(2.632)	(0.245)	(2.876)
Use of Earmarked Reserves balances	(4.727)	(0.557)	(5.284)
Residual Financial Gap 24/25	0.000	(0.000)	0.000

Savings plans, including a combination of management actions, efficiencies, service change and budget reduction options of £6.408m were identified to mitigate the financial pressures leaving a residual financial gap of £5.284m. In order to set a balanced budget for 2024/25, the HSCP Board required to use reserves balances totalling £5.284m, this included the use of £0.557m of remaining prescribing reserves to address these specific pressures with the balance of £4.727m identified through a review and re-designation of earmarked reserves.

The impact to the HSCP Board in accessing previously earmarked reserves is set out below:

- The ability to deliver on the IJB Property Strategy and accommodation redesign is severely compromised with limited access to capital funding due to Partner funding constraints. The IJB was reliant on reserves funding to take forward the outcome of feasibility studies for its existing properties - Milngavie Clinic, Woodlands and Kirkintilloch Health and Care Centre and increase clinical capacity in the delivery on its strategic priorities and in particular Primary Care

Improvement Plan contractual requirements. In the absence of progress in the new development in the West Locality, the ability to scope alternative options in this area is limited.

- The ability to lever in transformation and undertake tests of change on new service models will be hampered, impacting in turn on the ability to deliver meaningful service change and redesign
- The ability to deliver on the IJB Digital Strategy will be curtailed due to lack of ability to invest in new digital approaches and solutions.
- The ability to support effective winter planning and respond to surge demand will be impacted and there will be limited resilience to respond to any additional demands for services.

There are a number of significant financial risks to the HSCP moving into 2024/25 with uncertainty on the funding to support pay uplifts for Social Work staff; price and volume pressures in relation to prescribing expected to continue during the new financial year; pressures on contractual spend for Social Work care providers with funding only available to support the Scottish Living Wage (SLW) element of any rate increases; continuing demographic pressures related to increasing elderly population and increasing numbers of looked after and accommodated children (LAAC); risks to the delivery of the savings programme in full and diminishing reserve balances.

Given the financial climate, it is clear that more needs to be done to identify recurring savings options, with a focus on service redesign and transformation. Significant decisions will be required on what services the IJB will continue to deliver, and to what levels, in order to achieve a sustainable long term strategy. In the interim, and in the absence of any provision for new demand within the budget, and limited resort to reserves, service levels will need to be managed within the current financial envelope.

This has necessitated the creation of a HSCP Financial Sustainability Group, including the HSCP senior management team and staff partnership and trade union representation to scope, develop and implement short, medium and longer term options for service redesign, efficiencies and prioritisation of service delivery to ensure the HSCP remains financially sustainable going forward. This will inevitably have an impact on service users and carers who currently receive services through the HSCP.

The Financial Challenge

The HSCP has a Medium Term Financial Strategy (MTFS) for the period 2023 – 2028 which outlines the financial outlook over the next 5 years and provides a framework which will support the HSCP to remain financially sustainable. It forms an integral part of the HSCP's Strategic Plan, highlighting how the HSCP medium term financial planning principles will support the delivery of the HSCP's strategic priorities.

The MTFS for the HSCP provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. The MTFS was updated as part of the Budget Setting for 2024/25 in March 2024.

The main areas for consideration within the MTFS for the HSCP are:-

- The medium term financial outlook for the IJB provides a number of cost pressures with levels of funding not matching the full extent of these pressures requiring a landscape of identifying cost savings through a programme of transformation and service redesign. Given the scale of the financial challenge there will require to be service reduction and

cessation options as it is clear that the IJB cannot continue to deliver the range and levels of services currently delivered.

- The IJB is planning for a range of scenarios ranging from best to poor outcomes in terms of assumptions around cost increases and future funding settlements. This will require the identification of £46.0m to £88.9m of savings (previously £17.2m to £38.4m) with the most likely scenario being a financial gap of £48.2m over the next five years.
- This will extend to £94.3m (previously £42.3m) over the next 10 years, however this becomes a more uncertain picture as the future environment within which IJBs operate can vary greatly over a longer period of time.
- Based on the projected income and expenditure figures the IJB will require to achieve savings between £7.6m and £12.7m (previously £4.1m and £4.5m) each year from 2024/25 onwards. This is at its highest in 2025/26 (£12.7m) due to the need to identify recurring savings options for the earmarked reserves balances used to balance the budget in this financial year. It is unlikely that there will be options to use reserves to balance the budget in this way in future financial years.

The aim of the medium term financial strategy is to set out how the HSCP would take action to address this financial challenge across the key areas detailed below:

Key areas identified to close the financial gap

	<p>Delivering Services Differently through Transformation and Service Redesign</p> <ul style="list-style-type: none"> Development of a programme for Transformation and service redesign which focuses on identifying and implementing opportunities to redesign services using alternative models of care in line with the ambitions of the HSCP Strategic Plan.
	<p>Efficiency Savings</p> <ul style="list-style-type: none"> Implementing a range of initiatives which will ensure services are delivered in the most efficient manner.
	<p>Strategic Commissioning</p> <ul style="list-style-type: none"> Ensuring that the services purchased from the external market reflect the needs of the local population, deliver good quality support and align to the strategic priorities of the HSCP.
	<p>Shifting the Balance of Care</p> <ul style="list-style-type: none"> Progressing work around the unscheduled care commissioning plan to address a shift in the balance of care away from hospital based services to services delivered within the community. This within the context of a fragile primary care and community services infrastructure also needing redesign.
	<p>Prevention and Early Intervention</p> <ul style="list-style-type: none"> Through the promotion of good health and wellbeing, self-management of long term conditions and intervening at an early stage to prevent escalation to more formal care settings.
	<p>Demand Management</p> <ul style="list-style-type: none"> Implementing a programme focussed on managing demand and eligibility for services which enable demographic pressures to be delivered without increasing capacity. This is an area of focus through the Review of Adult Social Care.

Councillor C Smith

IJB Chair

30th January 2025

D Pearce

Chief Officer

30th January 2025

J Robertson

Chief Finance Officer

30th January 2025

STATEMENT OF RESPONSIBILITIES

Responsibilities of the HSCP Board

The HSCP Board is required to:

- Make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the board has responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). In this authority, that officer is the Chief Finance and Resources Officer.
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- Approve the Annual Accounts.

I confirm that these Annual Accounts were approved for signature at a meeting of the Performance, Audit and Risk Committee on the 30th January 2025.

Signed on behalf of the East Dunbartonshire HSCP Board.

Councillor C Smith

IJB Chair

30th January 2025

Responsibilities of the Chief Finance and Resources Officer

The Chief Finance and Resources Officer is responsible for the preparation of the HSCP Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Chief Finance and Resources Officer has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent
- complied with legislation
- complied with the local authority Code (in so far as it is compatible with legislation)

The Chief Finance and Resources Officer has also:

- kept proper accounting records which were up to date
- taken reasonable steps for the prevention and detection of fraud and other irregularities

I certify that the financial statements give a true and fair view of the financial position of the East Dunbartonshire HSCP Board as at 31 March 2024 and the transactions for the year then ended.

J Robertson
Chief Finance Officer
30th January 2025

REMUNERATION REPORT

Introduction

This Remuneration Report is provided in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It discloses information relating to the remuneration and pension benefits of specified HSCP Board members and staff.

The information in the tables below was subject to external audit. The explanatory text in the Remuneration Report is reviewed by the external auditors to ensure it is consistent with the financial statements.

Remuneration: HSCP Board Chair and Vice Chair

The voting members of the HSCP Board are appointed through nomination by EDC and NHSGGC in equal numbers being three nominations from each partner agency. Nomination of the HSCP Board Chair and Vice Chair post holders alternates between a Councillor and a Health Board Non-Executive Director. During 2023/24, the Board Chair switched from was Jacqueline Forbes (Non – Executive Director NHSGGC) to Calum Smith (EDC Councillor) on the 29th June 2023 with Ms Forbes reverting to the role of Vice Chair from that date.

The remuneration of Senior Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007. A Senior Councillor is a Councillor who holds a significant position of responsibility in the Council's political management structure, such as the Chair or Vice Chair of a committee, sub-committee or board (such as the HSCP Board).

The remuneration of Non-Executive Directors is regulated by the Remuneration Sub-committee which is a sub-committee of the Staff Governance Committee within the NHS Board. Its main role is to ensure the application and implementation of fair and equitable systems for pay and for performance management on behalf of the Board as determined by Scottish Ministers and the Scottish Government Health and Social Care Directorates.

The HSCP Board does not provide any additional remuneration to the Chair, Vice Chair or any other board members relating to their role on the HSCP Board. The HSCP Board does not reimburse the relevant partner organisations for any voting board member costs borne by the partner. There were no taxable expenses paid by the HSCP Board to the Chair and Vice Chair.

The HSCP Board does not have responsibilities, either in the current year or in future years, for funding any pension entitlements of voting HSCP Board members. Therefore no pension rights disclosures are provided for the Chair or Vice Chair.

Remuneration: Officers of the HSCP Board

The HSCP Board does not directly employ any staff in its own right; however specific post-holding officers are non-voting members of the Board. All staff working within the

partnership are employed through either EDC or NHSGGC and remuneration for senior staff is reported through those bodies. This report contains information on the HSCP Board Chief Officer and the Chief Finance and Resources Officer's remuneration together with details of any taxable expenses relating to HSCP Board voting members claimed in the year.

Chief Officer

Under section 10 of the Public Bodies (Joint Working) (Scotland) Act 2014 a Chief Officer for the HSCP Board has to be appointed and the employing partner has to formally second the officer to the HSCP Board. The employment contract for the Chief Officer will adhere to the legislative and regulatory framework of the employing partner organisation. The remuneration terms of the Chief Officer's employment are approved by the HSCP Board. The Chief Officer, Mrs Sinclair was appointed from the 6th January 2020. Mrs Sinclair is employed by East Dunbartonshire Council and seconded to the HSCP Board.

Other Officers

No other staff are appointed by the HSCP Board under a similar legal regime. Other non-voting board members who meet the criteria for disclosure are included in the disclosures below. The HSCP Board Chief Finance and Resources Officer is employed by NHSGGC.

The Council and Health Board share the costs of all senior officer remunerations.

Total 2022/23 £	Senior Employees	Salary, Fees and Allowances £	Compensation for Loss of Office £	Total 2023/24 £
110,849	C Sinclair Chief Officer 6 th January 2020 to present	117,533	0	117,533
94,638	J. Campbell Chief Finance and Resources Officer 9 th May 2016 to present	99,575	0	99,575
205,487	Total	217,108	0	217,108

Pay band information is not separately provided as all staff pay information has been disclosed in the information above.

In respect of officers' pension benefits the statutory liability for any future contributions to be made rests with the relevant employing partner organisation. On this basis there is no pensions liability reflected on the HSCP Board balance sheet for the Chief Officer or any other officers.

The HSCP Board however has responsibility for funding the employer contributions for the current year in respect of the officer time spent on fulfilling the responsibilities of

their role on the HSCP Board. The following table shows the HSCP Board's funding during the year to support officers' pension benefits. The table also shows the total value of accrued pension benefits which may include benefits earned in other employment positions and from each officer's own contributions.

Senior Employee	In Year Pension Contributions		Accrued Pension Benefits		
	For Year to 31/03/23	For Year to 31/03/24		Difference from 31/03/23	As at 31/03/24
	£	£		£	£
C Sinclair	21,394	22,685	Pension	37,000	47,000
Chief Officer			Lump sum	45,000	45,000
J. Campbell	19,779	20,615	Pension	5,000	16,000
Chief Finance and Resources Officer			Lump sum	0	0
Total	41,173	43,300	Pension	42,000	63,000
			Lump Sum	45,000	45,000

(The accrued pension and lump sum benefits figures for the Chief Officer have seen a considerable increase during 2023/24 due to Local Government Pension Scheme Service transferring from Orkney Council in October 2023. Had these been reflected in the previous year accounts the differences from the previous year would have been less - £5,000 for Pension and £3,000 for the lump sum)

The Chief Officer and the Chief Finance and Resources Officer detailed above are members of the Local Government Superannuation Scheme and the NHS Superannuation Scheme (Scotland) respectively. The pension figures shown relate to the benefits that the person has accrued as a consequence of their current appointment and role within the HSCP Board and in the course of employment across the respective public sector bodies. The contractual liability for employer's pension contribution rests with East Dunbartonshire Council and NHSGGC respectively. On this basis there is no pension liability reflected on the HSCP Board balance sheet. There were no exit packages payable during either financial year.

Councillor C Smith
IJB Chair
30th January 2025

D Pearce
Chief Officer
30th January 2025

ANNUAL GOVERNANCE STATEMENT

Scope of Responsibility

The HSCP Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards, that public money and assets are safeguarded and that arrangements are made to secure best value in their use.

In discharging this responsibility, the Chief Officer has put in place arrangements for governance, which includes the system of internal control. The system is intended to manage risk to support the achievement of the HSCP Board's policies, aims and objectives. Reliance is placed on the NHSGGC and EDC systems of internal control that support compliance with both organisations' policies and promotes achievement of each organisation's aims and objectives, as well as those of the HSCP Board.

These governance arrangements are in line with the CIPFA/SOLACE (Chartered Institute of Public Finance & Accountancy/Society of Local Authority Chief Executives) publication 'Delivering Good Governance in Local Government' and is aligned to its six constituent core principles of good governance. The HSCP performs an annual self-assessment against these principles, which represents the HSCP's Local Code of Governance.

The system of internal control is designed to manage risk to a reasonable level, but cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable but not absolute assurance of effectiveness.

The Governance Framework and Internal Control System

The system of internal control is based on a framework designed to identify and prioritise the risks to the achievement of the Partnership's key outcomes, aims and objectives and comprises the structures, processes, cultures and values through which the partnership is directed and controlled.

The system of internal control includes an ongoing process, designed to identify and prioritise those risks that may affect the ability of the Partnership to achieve its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts.

Key features of the governance framework in 2023/24 are:

- The HSCP Board comprises six voting members – three non-executive Directors of NHSGGC and three local Councillors from EDC. The Board is charged with responsibility for the planning of Integrated Services through directing EDC and the NHSGGC to deliver on the strategic priorities set out in the Strategic Plan. In order to discharge their responsibilities effectively, board members are supported with a development programme. This programme aims to provide opportunities

to explore individual member and Board collective responsibilities and values that facilitate decision making, develop understanding of service provision within the HSCP and engage with staff delivering these services and specific sessions on the conduct of the business of the HSCP Board.

- HSCP Boards are ‘devolved public bodies’ for the purposes of the Ethical Standards in Public Life (Scotland) Act 2000, which requires them to produce a code of conduct for members. The members of the HSCP Board have adopted and signed up to the Code of Conduct for Members of Devolved Public Bodies and have committed to comply with the rules and regularly review their personal circumstances on an annual basis.
- The HSCP Board has produced and adopted a Scheme of Administration that defines the powers, relationships and organisational aspects for the HSCP Board. This includes the Integration Scheme, Standing Orders for meetings, Terms of reference and membership of HSCP Board committees, the Scheme of Delegation to Officers and the Financial Regulations.
- The Strategic Plan for 2022-2025 outlines eight key priorities to be delivered over the three year period and provides specific commitments and objectives against each of these. It sets out the identified strategic priorities for the HSCP and links the HSCP’s priorities to National Health and Wellbeing Outcomes. Planning and consultation on a new strategic plan with a start date of April 2025 is underway.
- Financial regulations have been developed for the HSCP in accordance with the Integrated Resources Advisory Group (IRAG) guidance and in consultation with EDC and NHSGGC. They set out the respective responsibilities of the Chief Officer and the Chief Finance and Resources Officer in the financial management of the monies delegated to the partnership. The HSCP complies with the CIPFA Statement on ‘The Role of the Chief Financial Officer in Local Government 2016’ and the CIPFA Financial Management Code. The IJB’s Chief Officer, Finance & Resources has overall responsibility for the IJB’s financial arrangement and is professionally qualified and suitably experienced to lead the IJB’s finance function and to direct finance staff.
- The Risk Management Policy sets out the process and responsibilities for managing risk in the HSCP. The Corporate Risk Register is revised and approved at each meeting of the Performance, Audit & Risk Committee. The latest version was presented to the March 2024 HSCP Board meeting for context around the financial planning for 2024/25. The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- Internal control processes are in place to mitigate fraud risks in accordance with the CIPFA publication ‘*Code of Practice on Managing the Risk of Fraud and Corruption*’ across a range of critical processes and are subject to regular audit review. Fraud events are recorded within respective partner agency fraud teams. An annual internal control checklist is prepared by senior management and informs Chief Officer sign-off on the effectiveness of internal controls during each financial year.

- A programme of Internal Audit Work is carried out each year in accordance with the Annual Audit Plan, and with the role of the Chief Internal Auditor being aligned to the CIPFA publication '*The role of the head of internal audit*'.
- Performance Reporting – Regular performance reports are presented to the HSCP Board to monitor progress on an agreed suite of measures and targets against the priorities set out in the strategic plan. This includes the provision of exception reports for targets not being achieved identifying corrective action and steps to be taken to address performance not on target. This scrutiny is supplemented through the Performance, Audit and Risk Committee. A performance management framework has been developed and implemented across the HSCP to ensure accountability for performance at all levels in the organisation. This includes regular presentations on team / service performance to the Senior Management team at a more detailed level and informs higher level performance reporting to the partner agency Chief Executives as part of regular organisation performance reviews (OPRs) and ultimately to the HSCP Board.
- The Performance, Audit and Risk Committee advises the Partnership Board and its Chief Finance and Resources Officer on the effectiveness of the overall internal control environment.
- Clinical and Care Governance arrangements have been developed and led locally by the Clinical Director for the HSCP and through the involvement of the Chief Social Work Officer for EDC.
- Information Governance – the Public Records (Scotland) Act 2011 (Section 1 (1)) requires the HSCP Board to prepare a Records Management Plan setting out the proper arrangements for the authority's public records. The HSCP Board updated and approved this in March 2021, prior to submission to the Keeper of the Records of Scotland. A Progress Update Review (PUR) on the RMP was brought to the IJB for approval in March 2023 and thereafter submitted to the Keeper.
- Under the Freedom of Information (Scotland) Act, the HSCP Board published a Freedom of Information Publication Scheme in March 2017.
- The HSCP Board is a formal full partner of the East Dunbartonshire Community Planning Partnership Board (CPPB) and provides regular relevant updates to the CPPB on the work of the HSCP.

Roles and Responsibilities of the Performance, Audit and Risk Committee and Chief Internal Auditor

Board members and officers of the HSCP Board are committed to the concept of sound internal control and the effective delivery of HSCP Board services. The HSCP Board's Performance, Audit and Risk Committee operates in accordance with CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities.

The Performance, Audit and Risk Committee performs a scrutiny role in relation to the application of CIPFA's Public Sector Internal Audit Standards 2017 (PSIAS) and regularly monitors the performance of the Partnership's internal audit service. The appointed Chief Internal Auditor has responsibility to perform independent reviews and to report to the Performance, Audit and Risk Committee annually, to provide assurance on the adequacy and effectiveness of conformance with PSIAS.

The internal audit service undertakes an annual programme of work, approved by the Performance, Audit and Risk Committee, based on a strategic risk assessment. The appointed Chief Internal Auditor provides an independent opinion on the adequacy and effectiveness of internal control. East Dunbartonshire Council's Audit and Risk Manager is the Chief Internal Auditor for the Partnership. In this role, the assurance is based on the available information including HSCP audits, EDC internal audit reports relating to the Partnership and summary reports on NHSGGC internal audits that relate to the partnership. Internal audit has continued to take a risk based approach in completing the internal audit plan. There have been no impairments or restrictions of scope during the course of the year.

The HSCP complies with the requirements of the CIPFA Statement on "The Role of the Head of Internal Audit in Public Organisations 2019". The IJB's appointed Chief Internal Auditor has responsibility for the IJB's internal audit function and is professionally qualified and suitably experienced to lead and direct internal audit staff.

Based on Internal Audit work completed in 2023/24 in accordance with Public Sector Internal Audit Standards (PSIAS), the Chief Internal Auditor has concluded that reasonable assurance can be placed on the adequacy and effectiveness of the HSCP's internal control system. A number of additional recommendations have been made by the internal audit team in 2023/24 in order to further improve controls, and action plans developed with management to address the risks identified. The Chief Internal Auditor has conducted a review of all HSCP and EDC Internal Audit reports issued in the financial year, together with summary reports on NHSGGC Internal Audit work and Certificates of Assurance from the EDC and partnership Senior Management Team. Although no system of internal control can provide absolute assurance, nor can Internal Audit give that assurance, based on the audit work undertaken during the reporting period, the Chief Internal Auditor is able to conclude that a reasonable level of assurance can be given that the system of internal control is operating effectively within the organisation.

Update on Previous Governance Issues

The 2022/23 Annual Governance Statement set out a number of Improvement Actions to enhance the governance arrangements within the partnership or which the partnership relies on to support effective internal controls. These are updated below:

- EDC Internal Audit Reports – EDC Internal Audit have performed a follow up review which confirmed that a high-risk prior year finding relating to the number of social care services being provided without an up-to-date contract is now considered closed.
- External Reports – it was stated in last year's governance statement that the HSCP would take cognisance of external reports and develop action plans that

seek to improve governance arrangements in line with best practice. This has occurred, with the partnership developing action plans in response to reports from the Care Inspectorate.

- Management Identified Improvements – As a result of an overpayment to NHSGGC that was identified in 2022/23, improvements have been made to communication between management and Finance colleagues of decisions with financial implications. In addition, at least annually there is now a review of the recharges in place to ensure that these remain appropriate and should continue.

Review of Effectiveness

East Dunbartonshire HSCP Board has responsibility for reviewing the effectiveness of the governance and risk management arrangements including the system of internal control. This review is informed by the work of the Chief Officer and the Senior Management Team who have responsibility for the development and maintenance of the governance environment, the Annual Governance Report, the work of internal audit functions for the respective partner organisations and by comments made by external auditors and other review agencies and inspectorates.

The partnership has put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance and risk management is both appropriate and effective in practice.

A range of internal audit assignments has been completed that reviewed the operation of internal controls of relevance to the HSCP Board. These were generally found to operate as intended, with reasonable assurance provided on the integrity of controls. Two reports were issued with limited assurance relating to Social Work Payment Arrangements and Interim Care Home Funding. A number of recommendations have been made for areas for further improvement and action plans agreed to address the risks identified. Senior Officers have provided assurances that the issues raised by Internal Audit have been or will be addressed. Auditors will conduct testing following completion of the actions, as part of the 2024/25 audit programme.

There has been specific work undertaken by each partner's audit functions. The HSCP's Chief Internal Auditor has considered the conclusions on the areas reviewed by NHSGGC internal auditors in 2023/24. An opinion of reasonable assurance has been provided by the NHSGGC's auditors, Azets, whilst specific areas for improvement have been highlighted in the course of the year. Similarly, consideration has been made of the opinion provided of reasonable assurance provided by the Council's auditors on its systems, governance and risk management systems.

The HSCP Board has various meetings, which have received a wide range of reports to enable effective scrutiny of the partnership's performance and risk management updates including regular Chief Officer Updates, financial reports, performance reports, risk registers and service development reports, which contribute to the delivery of the Strategic Plan.

Governance Improvement Plans

The following areas of improvement have been identified for 2023/24, which will seek to enhance governance arrangements within the partnership:

- External Reports – the HSCP will take cognisance of external reports and develop action plans that seek to improve governance arrangements in line with best practice.
- Following the agreement of the HSCP's Records Management Plan (RMP) in 2021, the Assessment Team for National Records Scotland provided a Progress Update Review (PUR) on our records management provisions in 2023. This is a voluntary arrangement that has provided the IJB with feedback and advice. The conclusion of the review was that the proper record management arrangements outlined by the various elements in the authority's plan continue to be properly considered. Nonetheless there are actions for the HSCP and its partners following this review.
- Internal Audit Reports – Further to the completion of the internal audit work for 2023/24, and following up on previously raised internal audit actions, the main areas that the Internal Audit Team highlighted as requiring further improvement was areas of Social Work Payment Arrangements and Interim Care Home Funding. Action plans have been agreed with management, progress is being made towards completion, and any outstanding audit actions will continue to be monitored for compliance.

Assurance

The system of governance (including the system of internal control) operating in 2023/24 provides reasonable assurance that transactions are authorised and properly recorded; that material errors or irregularities are either prevented or detected within a timely period; and that significant risks to the achievement of the strategic priorities and outcomes have been mitigated.

Certification

It is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the East Dunbartonshire HSCP Board's systems of governance.

A number of improvements have been identified that will further strengthen the governance arrangements and these are set out above. Systems are in place for regular review and improvement of the governance and internal control environment and an update will be provided as part of the next annual governance review and statement.

Councillor C Smith
IJB Chair
30th January 2025

D Pearce
Chief Officer
30th January 2025

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the cost of providing services for the year according to accepted accounting practices.

2022/23			2023/24			
Gross Expenditure £000	Gross Income £000	Net Expenditure £000	Care Group	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
3,815	(73)	3,742	Strategic / Resources	3,177	(66)	3,111
1,698	(7)	1,691	Addictions	2,254	(8)	2,246
49,146	(1,595)	47,551	Older People	56,706	(1,758)	54,948
23,877	(497)	23,380	Learning Disability	25,390	(460)	24,930
5,169	(76)	5,093	Physical Disability	5,412	(66)	5,346
6,743	(685)	6,058	Mental Health	7,166	(750)	6,416
16,141	(1,211)	14,930	Children & Families	19,391	(1,320)	18,071
2,216	(1,760)	456	Criminal Justice	1,852	(1,594)	258
1,083	(100)	983	Other - Non Social Work	1,275	(150)	1,125
13,642	(904)	12,738	Oral Health	13,378	(1,061)	12,317
0	0	0	Specialist Childrens Services	53,913	(16,313)	37,600
34,248	(1,030)	33,218	Family Health Services	37,154	(1,270)	35,884
22,028	(1)	22,027	Prescribing	23,108	(1)	23,107
9,964	(7,034)	2,930	Covid	0	0	0
40,306	0	40,306	Set Aside for Delegated Services to Acute Services	40,244	0	40,244
304	0	304	HSCP Board Operational Costs	322	0	322
230,380	(14,973)	215,407	Cost of Services Managed By East Dunbartonshire HSCP	290,742	(24,817)	265,925
	(208,479)	(208,479)	Taxation & Non Specific grant Income		(268,269)	(268,269)
230,380	(223,452)	6,928	(Surplus) or deficit on Provision of Services	290,742	(293,086)	(2,344)
6,928			Total Comprehensive Income and Expenditure	(2,344)		

MOVEMENT IN RESERVES STATEMENT

This statement shows the movement in the year on the HSCP Board's reserves. The movements which arise due to statutory adjustments which affect the General Fund balance are separately identified from the movements due to accounting practices.

Movements in Reserves During 2023/24	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2023	(4,371)	(15,691)	(20,062)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2023/24	123	(2,467)	(2,344)
Closing Balance at 31 March 2024	(4,248)	(18,158)	(22,406)

Movements in Reserves During 2022/23	Contingency Reserve (non-earmarked)	Ear-Marked Reserves	Total General Fund Reserves
	£000	£000	£000
Opening Balance at 31 March 2022	(3,078)	(23,912)	(26,990)
Total Comprehensive Income and Expenditure (Increase) / Decrease 2022/23	(1,293)	8,221	6,928
Closing Balance at 31 March 2023	(4,371)	(15,691)	(20,062)

BALANCE SHEET

The Balance Sheet shows the value as at the 31 March 2024 of the HSCP Board's assets and liabilities. The net assets of the HSCP Board (assets less liabilities) are matched by the reserves held by the HSCP Board.

31 March 2023 £000		Notes	31 March 2024 £000
<u>20,062</u>	Short term Debtors	9	<u>22,406</u>
	Current Assets		
<u>20,062</u>	Net Assets		<u>22,406</u>
(4,371)	Usable Reserve: Contingency	10	(4,248)
(15,691)	Usable Reserve: Earmarked	10	(18,158)
<u>(20,062)</u>	Total Reserves		<u>(22,406)</u>

The unaudited accounts were issued on 30th January 2025 and the audited accounts were authorised for issue on xxxx 2025. I certify that the financial statements present a true and fair view of the financial position of the East Dunbartonshire HSCP as at 31 March 2024 and its income and expenditure for the year then ended.

J Robertson
Chief Finance Officer
30th January 2025

NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

General Principles

The Financial Statements summarise the transactions of East Dunbartonshire HSCP Board for the 2023/24 financial year and its position at the year-end of 31 March 2024.

The HSCP Board was established under the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 and is a Section 106 body as defined in the Local Government (Scotland) Act 1973. It is a joint venture between NHSGGC and East Dunbartonshire Council.

The Financial Statements are therefore prepared in compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, supported by International Financial Reporting Standards (IFRS), unless legislation or statutory guidance requires different treatment.

The accounts are prepared on a going concern basis, which assumes that the HSCP Board will continue in operational existence for the foreseeable future. The historical cost convention has been adopted.

In accordance with the CIPFA Code of Local Government Accounting (2023/24), the IJB is required to prepare its financial statements on a going concern basis unless informed by the relevant national body of the intention for dissolution without transfer of services or function to another entity. The IJB's funding from and directions to partners has been confirmed for 2024/25, and medium-term financial planning for the period to 2029 (updated annually as part of the budget process) continues to progress.

The Integration Scheme outlines the actions required in the event of an overspend which includes the implementation of a recovery plan to recover the overspend, use of reserve balances and if this is unsuccessful partner bodies can consider making additional funds available. Therefore, the IJB considers there are no material uncertainties around its going concern status in the period to 30 September 2025.

Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when settlement in cash occurs. In particular:

- Expenditure is recognised when goods or services are received and their benefits are used by the HSCP Board.
- Income is recognised when the HSCP Board has a right to the income, for instance by meeting any terms and conditions required to earn the income, and receipt of the income is probable.
- Where income and expenditure have been recognised but settlement in cash has not taken place, a debtor or creditor is recorded in the Balance Sheet.
- Where debts may not be received, the balance of debtors is written down.

Funding

The HSCP Board is primarily funded through contributions from the statutory funding partners, East Dunbartonshire Council and NHS Greater Glasgow and Clyde. Expenditure is incurred as the HSCP Board commissions specified health and social care services from the funding partners for the benefit of service recipients in East Dunbartonshire.

Cash and Cash Equivalents

The HSCP Board does not operate a bank account or hold cash. All transactions are settled on behalf of the HSCP Board by the funding partners. Consequently the HSCP Board does not present a 'Cash and Cash Equivalent' figure on the balance sheet. The funding balance due to or from each funding partner, as at 31 March, is represented as a debtor or creditor on the HSCP Board's Balance Sheet.

Employee Benefits

The HSCP Board does not directly employ staff. Staff are formally employed by the funding partners who retain the liability for pension benefits payable in the future. The HSCP Board therefore does not present a Pensions Liability on its Balance Sheet.

The HSCP Board has a legal responsibility to appoint a Chief Officer. More details on the arrangements are provided in the Remuneration Report. The charges from the employing partner are treated as employee costs. Where material the Chief Officer's absence entitlement as at 31 March is accrued, for example in relation to annual leave earned but not yet taken.

Charges from funding partners for other staff are treated as administration costs.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are liabilities of uncertain timing or amount. A provision is recognised as a liability on the balance sheet when there is an obligation as at 31 March due to a past event; settlement of the obligation is probable; and a reliable estimate of the amount can be made. Recognition of a provision will result in expenditure being charged to the Comprehensive Income and Expenditure Statement and will normally be a charge to the General Fund.

A contingent liability is a possible liability arising from events on or before 31 March, whose existence will only be confirmed by later events. A provision that cannot be reasonably estimated, or where settlement is not probable, is treated as a contingent liability. A contingent liability is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note where it is material.

A contingent asset is a possible asset arising from events on or before 31 March, whose existence will only be confirmed by later events. A contingent asset is not recognised in the HSCP Board's Balance Sheet, but is disclosed in a note only if it is probable to arise and can be reliably measured.

Reserves

The HSCP Board's only Usable Reserve is the General Fund and these are classified as either Usable Reserves: Contingency or Usable Reserves: Ear-marked.

The balance of the General Fund as at 31 March 2024 shows the extent of resources which the HSCP Board can use in later years to support service provision and complies with the Reserves Policy for the partnership. This policy recommends the holding of contingency reserves at 2% of net expenditure.

The ear marked reserve shows the extent of resource available to support service re-design in achievement of the priorities set out in the Strategic Plan including funding which have been allocated for specific purposes but not spent in year.

VAT

The HSCP Board is not a taxable person and does not charge or recover VAT on its functions. The VAT treatment of expenditure in the HSCP Board's accounts depends on which of the partner organisations is providing the service as these agencies are treated differently for VAT purposes.

The services provided to the HSCP Board by the Chief Officer are outside the scope of VAT as they are undertaken under a special legal regime.

Indemnity Insurance

The HSCP Board has indemnity insurance for costs relating primarily to potential claim liabilities regarding Board member and officer responsibilities. The EDC and NHSGGC have responsibility for claims in respect of the services that they are statutorily responsible for and that they provide.

Unlike NHS Boards, the HSCP Board does not have any 'shared risk' exposure from participation in CNORIS. The HSCP Board participation in the CNORIS scheme is therefore analogous to normal insurance arrangements.

Known claims are assessed as to the value and probability of settlement. Where it is material the overall expected value of known claims, taking probability of settlement into consideration, is provided for in the HSCP Board's Balance Sheet.

The likelihood of receipt of an insurance settlement to cover any claims is separately assessed and, where material, presented as either a debtor or disclosed as a contingent asset.

2. Prior Year Restatement

When items of income and expenditure are material, their nature and amount is disclosed separately, either on the face of the CIES or in the notes to the Accounts, depending on how significant the items are to the understanding of the HSCP's financial performance.

Prior period adjustments may arise as a result of a change in accounting policy, a change in accounting treatment or to correct a material error. Changes are made by adjusting the opening balances and comparative amounts for the prior period which then allows for a consistent year on year comparison.

There have not been any prior year re-statements.

3. Critical Judgements and Estimation Uncertainty

In applying the accounting policies set out above, the HSCP Board has had to make critical judgement relating to services hosted within East Dunbartonshire HSCP for other HSCPs within the NHSGGC area. In preparing the 2023/24 financial statements the HSCP Board is considered to be acting as 'principal', and the full costs of hosted services are reflected within the financial statements. In delivering these services the HSCP Board has primary responsibility for the provision of these services and bears the risk and reward associated with this service delivery in terms of demand and the financial resources required.

The Annual Accounts contain estimated figures that are based on assumptions made by East Dunbartonshire HSCP about the future or that which are otherwise uncertain. Estimates are made taking into account historical expenditure, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates made. In applying these estimations, the HSCP has no areas where actual results are expected to be materially different from the estimates used.

4. Events After the Reporting Period

The unaudited Annual Accounts were authorised for issue by the Chief Finance Officer on 30th January 2025. There were no events that occurred between 1 April 2023 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

5. Expenditure and Funding Analysis by Nature

2022/23 £000		2023/24 £000
53,350	Employee Costs	110,429
445	Property Costs	653
6,702	Supplies and Services	7,912
71,159	Contractors	69,019
1,499	Transport and Plant	919
401	Administrative Costs	1,015
34,186	Family Health Service	37,119
22,028	Prescribing	23,108
40,306	Set Aside	40,244
304	HSCP Board Operational Costs	322
(14,973)	Income	(24,815)
215,407	Net Expenditure	265,925
(208,479)	Partners Funding Contributions and Non-Specific	(268,269)
6,928	(Surplus) or Deficit on the Provision of Services	(2,344)

6. HSCP Board Operational Costs

2022/23		2023/24	
£000		£000	
274	Staff Costs	289	
30	Audit Fees	33	
304 Total Operational Costs		322	

External Audit Costs

The appointed Auditors to ED HSCP were Forvis Mazars. Fees payable to Forvis Mazars in respect of external audit service undertaken were in accordance with the Code of Audit Practice.

7. Support Services

Support services were not delegated to the HSCP Board through the Integration Scheme and are instead provided by the Health Board and Council free of charge as a 'service in kind'. The support services provided is mainly comprised of: financial management and accountancy support, human resources, legal, committee administration services, ICT, payroll, internal audit and the provision of the Chief Internal Auditor.

All support services provided to the HSCP Board were considered not material to these accounts.

8. Taxation and Non-Specific Grant Income

2022/23 £000	Partner Funding Contributions	2023/24 £000
71,437	Funding Contribution from East Dunbartonshire Council	75,214
137,042	Funding Contribution from NHS Greater Glasgow & Clyde	193,055
208,479	Taxation and Non-specific Grant Income	268,269

The funding contribution from the NHSGGC shown above includes £40.244m in respect of 'set aside' resources relating to acute hospital and other resources. These are provided by NHSGGC which retains responsibility for managing the costs of providing the services. The HSCP Board however has responsibility for the consumption of, and level of demand placed on, these resources.

The funding contributions from the partners shown above exclude any funding which is ring-fenced for the provision of specific services. Such ring-fenced funding is presented as income in the Cost of Services in the Comprehensive Income and Expenditure Statement.

9. Debtors

31 March 2023 £000		31 March 2024 £000
0	NHS Greater Glasgow and Clyde	0
20,062	East Dunbartonshire Council	22,406
20,062	Debtors	22,406

The short term debtor relates to the balance of earmarked reserves to support specific initiatives for which the Scottish Government made this funding available and is money held by the parent bodies as reserves available to the partnership. There is also an element related to general contingency reserves – the detail is set out in the note below. All debtor balances are held by EDC at the end of each financial year.

10. Usable Reserve: General Fund

The HSCP Board holds a balance on the General Fund for two main purposes:

- To earmark, or build up, funds which are to be used for specific purposes in the future, such as known or predicted future expenditure needs. This supports strategic financial management.
- To provide a contingency fund to cushion the impact of unexpected events or emergencies. This is regarded as a key part of the HSCP Board's risk management framework.

The table below shows the movements on the General Fund balance, analysed between those elements earmarked for specific planned future expenditure, and the amount held as a general contingency.

Balance at 31 March 2023 £000	HSCP RESERVES	Transfers Out 2023/24 £000	Transfers In 2023/24 £000	Balance at 31 March 2024 £000
(1,100)	HSCP Transformation	0	0	(1,100)
(3,000)	HSCP Accommodation Redesign	0	0	(3,000)
(594)	HSCP Smoothing Reserve	474	0	(120)
(500)	HSCP Digital Redesign	0	0	(500)
(282)	SG - Integrated Care / Delayed Discharge	0	0	(282)
(2,575)	Oral Health	414	(656)	(2,817)
0	Specialist Children	0	(3,450)	(3,450)
(316)	SG - Primary Care Improvement	181	(11)	(146)
(145)	SG – Action 15 Mental Health	0	(91)	(236)
(1,240)	SG – Alcohol & Drugs Partnership	39	(128)	(1,329)
(229)	GP Premises	0	0	(229)
(1,185)	Prescribing	0	(333)	(1,518)
(341)	Community Living Charge	153	0	(188)
(2,503)	Adult Winter Planning Funding	945	0	(1,558)
(119)	Mental Health Recovery & Renewal	119	0	0
(267)	Community Link Workers	0	(29)	(296)
(255)	MH Estate Funding	30	0	(225)
(1,040)	Miscellaneous Reserves	113	(237)	(1,164)
(15,691)	Total Earmarked	2,468	(4,935)	(18,158)
(4,371)	Contingency	123	0	(4,248)
(20,062)	General Fund	2,591	(4,935)	(22,406)

11. Related Party Transactions

The HSCP Board has related party relationships with the EDC and NHSGGC. In particular the nature of the partnership means that the HSCP Board may influence, and be influenced by, its partners. The following transactions and balances included in the HSCP Board's accounts are presented to provide additional information on the relationships.

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(137,042)	Funding Contribution received from the NHS Board	(193,055)
119,264	Expenditure on Services by the NHS Board	169,832
	Key Management Personnel: Non-Voting Board	
137	Members	145
(17,641) Net Transactions with the NHS Board		(23,078)

Key Management Personnel: The non-voting Board members employed by the NHS Board and recharged to the HSCP Board include the Chief Officer and the Chief Finance and Resources Officer. These costs are met in equal share by the EDC and NHSGGC. The details of the remuneration for some specific post-holders are provided in the Remuneration Report.

31 March 2023 £000	Balances with NHS Greater Glasgow and Clyde	31 March 2024 £000
0	Debtor balances: Amounts due from the NHS Board	0
0	Net Balance with the NHS Board	0

2022/23 £000	PARTNER FUNDING CONTRIBUTIONS	2023/24 £000
(71,437)	Funding Contribution received from the Council	(75,214)
95,839	Expenditure on Services by the Council	95,771
	Key Management Personnel: Non-Voting Board	
137	Members	144
30	Support Services	33
24,569 Net Transactions with the Council		20,734

31 March 2023 £000	Balances with East Dunbartonshire Council	31 March 2024 £000
20,062	Debtor balances: Amounts due from the Council	22,406
20,062	Net Balance with the Council	22,406

Related parties also include organisations which we may not transact with but can still exert significant influence over our financial and operating policy decisions. The Scottish Government is such a related party of the IJB as it can exert significant influence through legislation and funding of the IJB's Partner Bodies, and therefore can indirectly influence the financial and operating policy decisions of the IJB. The value of transactions directly with the Scottish Government in 2023/24 and 2022/23 was nil.

12. Contingent Assets and Liabilities

A contingent asset or liability arises where an event has taken place that gives the HSCP Board a possible obligation or benefit whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the HSCP Board. Contingent liabilities or assets also arise in circumstances where a provision would otherwise be made but, either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent assets and liabilities are not recognised in the Balance Sheet but disclosed in a note to the Accounts where they are deemed material.

The HSCP Board is not aware of any material contingent asset or liability as at the 31 March 2024.

13. New Standards issued but not yet adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The HSCP Board considers that there are no such standards which would have significant impact on its annual accounts.

**Independent auditor's report to the members of East Dunbartonshire
Integration Joint Board and the Accounts Commission**

Agenda Item Number: 4b. APPENDIX 2



East Dunbartonshire Health & Social Care Partnership Board Local Code of Good Governance – Assurance Review & Assessment

Owner: Chief Finance Officer

Status: Draft

Approval Date:

Review Date: 30th January 2025

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Integration Scheme• Governance Arrangements, Structures and Terms of Reference (Partnership Board and Performance, Audit & Risk Committee)• Standing Orders• Code of Conduct• Local Code of Good Governance• Declaration of Interests• Minutes of meetings of Partnership Board and Performance, Audit & Risk Committee• Strategic Plan 2022-25• HSCP Vision & Values Statement• Workforce & Organisational Development Strategy - Health & Social Care Partnership Board Development• Participation & Engagement Strategy• Strategic Partnership Agreements• Financial Regulations• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Annual Audit Report 2022/23 by Mazars as external (third party) auditors• Audit Plans (Internal and Third Party)	<ul style="list-style-type: none">• Standing Orders• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Statutory Officers and Statutory Appointments• Financial Regulations/Procedures• Financial Reporting and Scrutiny across Management Structures (e.g., budget monitoring)• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting• Chief Social Work Officer Annual Report• Registered Services Inspections• SSSC registrations• Information Governance (including Freedom of Information, Records Management Plan, Information Sharing and Information and Physical Security)• Employee Code of Conduct• HR Policies and Procedures (including Whistleblowing Policy)• Declaration of Interests (required staff)	<ul style="list-style-type: none">• Standing Orders• Schedule of Reserved Decisions• Scheme of Delegation and Standing Financial Instructions• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Financial Procedures• Financial Reporting and Scrutiny across Management Structures• Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting• Information Governance (Freedom of Information, Records Management, Information Sharing and Information Security)• Staff Survey (iMatters)• Employee Conduct Policy• NHSGGC Board Members Code of Conduct• eKSF Processes/Objective Setting• HR Policies and Procedures (including Whistleblowing Policy)• Complaints Handling Procedure	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Behaving with integrity, demonstrating strong commitment to ethical values and representing the rule of the law.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)• Complaints Handling Procedure• Work to refresh the Equalities Mainstream Report and embedding of EQIA post to oversee compliance• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)• Integrated Clinical and Care Governance Arrangements and Reporting• Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management Arrangements• Corporate Risk Register, Financial Risk Register• HSCP Risk Management Plan	<ul style="list-style-type: none">• Gifts and Hospitality Declaration• Anti-Bribery/Fraud Policy• Complaints Handling Procedure• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)• Health and Safety Arrangements (including policies and procedures and audits)• Workforce Plan (including Organisational Development Strategy)• Supervision and Personal Development Plan Framework• Staff Induction• Staff Survey• Communications Strategy• Staff Engagement Opportunities• Risk Register• Risk Management Plan	<ul style="list-style-type: none">• Impact Assessment Framework (including EQIAs, SEIA, Risk Assessments, Data Impact Assessments)• Health and Safety Arrangements (including policies and procedures and audits)• Workforce Plan (including Organisational Development Strategy)• Supervision and Personal Development Plan Framework• Staff Induction• Staff Survey• Communications Strategy• Staff Engagement Opportunities• Risk Register• Risk Management Plan	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Ensuring openness and comprehensive stakeholder engagement.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)• Partnership Board Membership (incl. Stakeholder Members for patients/service users, carers, third sector and Trade Unions)• Live streaming of IJB meetings to support virtual meeting arrangements and access to wider public• Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings• Strategic Plan 2022-25• Annual and Quarterly Public Performance Report• On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People Daycare, Recovery)• Strategic Partnership Agreements• Locality Group Work Plans• Participation and Engagement Strategy• Work to refresh the Equalities Mainstreaming Report• Locality Engagement Networks• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)• Complaints Handling Procedure• Comprehensive consultation and engagement of policy and strategy development• HSCP website• Public, Service User and Carer Support Group• HSCP Staff Partnership Forum	<ul style="list-style-type: none">• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Strategic Planning arrangements• Performance Management Framework and Reporting (HGIOS)• Information Governance (Freedom of Information, Records Management and Information Sharing)• Publication of Committee papers• Workforce Plan (including Organisational Development Strategy)• Supervision Framework• Staff Survey• Practice Governance (social care) arrangements• Communications Strategy• Equalities Arrangements (including EQIAs)• Trade Union liaison and engagement (Joint Management Group)	<ul style="list-style-type: none">• NHSGGC Feedback Service• NHSGGC Local Delivery Plan• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Performance Management Framework and Reporting• Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security)• Publication of Board papers• Workforce Plan (including Organisational Development Strategy)• Supervision Framework• Staff Governance Framework• Staff Survey (iMatters)• Communications Strategy• Staff Engagement Opportunities• Equalities Arrangements (including EQIAs)• Trade Union liaison and engagement – Area Partnership Forum	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Defining outcomes in terms of sustainable economic, social and environmental benefits.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Strategic Plan 2022-25 includes our approach to climate change work, the completion of a Strategic & Environmental Screening Assessment and specific actions on the HSCP contribution to the Climate action agenda• Actions set out in the HSCP Business Improvement Plan to contribute to Council sustainability and Climate Change agenda linked to LOIP objectives.• Annual and Quarterly Performance Report• On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Older People’s Social Support , Recovery)• Locality Group Work Plans• Participation and Engagement Strategy• Work to refresh the Equalities Mainstreaming Report• Locality Engagement Networks• Performance Management Framework and Reporting• Annual and Quarterly Public Performance Report	<ul style="list-style-type: none">• Strategic Planning arrangements• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Performance Management Framework and Reporting• Annual Performance Report• Local Outcome Improvement Plan (LOIP)• Integrated Children’s Services Plan 2023-2026• Criminal Justice Outcome Improvement Plan 2023	<ul style="list-style-type: none">• NHSGGC Moving Forward Together Strategy• NHSGGC Local Delivery Plan• NHSGGC Remobilisation Plan• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Performance Management Framework and Reporting• Annual Performance Report	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Determining the interventions necessary to optimise the achievement of intended outcomes.		Fully Compliant	
Sources of Assurance			
Partnership Board		EDC	NHSGGC
<ul style="list-style-type: none">• Strategic Plan 2022-25• HSCP Annual Delivery Plan and oversight through Annual Delivery Plan Board• Medium Term Financial Strategy 2022 - 2027• Risk Management Strategy and Procedure and Reporting• Integrated Corporate Risk Register, reviewed and updated quarterly• Business Continuity Plan• Preparation of Budgets in accordance with Strategic Plan• Budget Monitoring and Reporting• Approved savings, transformation and recovery Plans• Annual and Quarterly Public Performance Reports• Performance Management Framework and Reporting to SMT• Audit Plans and Assurance (Internal and Third Party)• On-going Development of Other Strategies/Plans (e.g. Unscheduled Care Commissioning, Fair Access to Community Care)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)		<ul style="list-style-type: none">• Strategic Planning arrangements• Risk Management Strategy and Procedure and Reporting• Resilience Plans and Arrangements (Business Continuity and Emergency Plans)• Preparation of Budgets in accordance with organisational objectives, strategies and the medium term financial plan• Budget Monitoring and Reporting• Medium Term Financial Strategy• Performance Management Framework and Reporting• Audit Plans and Assurance (Internal and Third Party)• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting• Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security)• Health and Safety Arrangements (including policies and procedures and audits)	<ul style="list-style-type: none">• NHSGGC Moving Forward Together Strategy• NHSGGC Local Delivery Plan• NHSGGC Remobilisation Plan• Risk Management Strategy and Procedure and Reporting• Resilience Plans and Arrangements (Business Continuity and Emergency Plans)• Budget Monitoring and Reporting• Preparation of Budgets in accordance with organisational objectives and strategies• Performance Management Framework and Reporting• Audit Plans and Assurance (Internal and Third Party)• Clinical Governance and Integrated Clinical and Professional Governance Arrangements and Reporting• Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information Security)• Health and Safety Arrangements (including policies and procedures and audits)
<ul style="list-style-type: none">• Standing Orders• Code of Conduct• Scheme of Delegation		<ul style="list-style-type: none">• Workforce Plan (including Organisational Development Strategy)	<ul style="list-style-type: none">• Workforce Plan (including Organisational Development Strategy)

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Determining the interventions necessary to optimise the achievement of intended outcomes.		Fully Compliant	
Sources of Assurance			
Partnership Board		EDC	NHSGGC
<ul style="list-style-type: none">Local Code of Good GovernanceWorkforce & Organisational Development Strategy - Health & Social Care Partnership Board DevelopmentComplaints Handling ProcedureEqualities Mainstream ReportIntegrated Clinical and Care Governance Arrangements and ReportingIntegrated Operational Management TeamsLeadership group meetingsLeadership ForumsVision & Values Statement and engagement and communication across teamsLeadership development programmesDevelopment Programme for IJB members.Internal Audit Report of the Partnership Board's Governance, Performance and Financial Management ArrangementsStaff Partnership Forum (TU Liaison and engagement)		<ul style="list-style-type: none">Governance Arrangements and Reporting (including Management Structures, Groups and Forums)Elected Member InductionStaff InductionLeadership and Staff Development and Training OpportunitiesSupervision and Personal Development Plan FrameworkStaff Groups for Equalities and DiversityTrade Union liaison and engagement (Joint Management Group)2023 Integrated Assessment Framework	<ul style="list-style-type: none">Governance Arrangements and Reporting (including Management Structures, Groups and Forums)Clinical and Care Governance Arrangements and ReportingBoard Members InductionStaff InductionLeadership, First Line Management and Staff Development and Training OpportunitiesSupervision and Personal Development Plan FrameworkStaff Groups for Equalities and DiversityTrade Union liaison and engagement – Area Partnership Forum

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Managing risk and performance through robust internal control and strong public financial management.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Integration Scheme• Financial Regulations• Standing Orders• Performance, Audit & Risk Committee – Terms of Reference and scrutiny• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Annual review and update of Internal Control checklists across SMT Heads• Annual Audit Report (Audit Scotland)• Annual Governance Statement• Strategic Plan 2022-25• HSCP Medium Term Financial Strategy 2022 – 2027• Reserves Strategy• Risk Management Strategy and Procedure and Reporting• Integrated Corporate Risk Register• Business Continuity Plan• Preparation of budgets in accordance with Strategic Plan• Budget Monitoring and Reporting• Approved savings, transformation and recovery Plans• HSCP Transformation board• Annual and Quarterly Public Performance Reports	<ul style="list-style-type: none">• Financial Regulations• Standing Orders• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Audit Committee – Terms of Reference• Risk Management Strategy and Procedures and Reporting• Anti-Bribery/Fraud Policy• Audit Plans and Assurance (Internal and Third Party)• Annual Governance Statement• Medium Term Financial Strategy• Budget Monitoring and Reporting• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting• Information Governance Assurance (including Freedom of Information, Records Management, Information Sharing and Information and Physical Security)• Procurement regulations, training and development• Contract Management Framework• Project Management Framework (Council Transformation Board)	<ul style="list-style-type: none">• Schedule of Reserved Decisions• Scheme of Delegation and Standing Financial Instructions• Governance Arrangements and Reporting (including Management Structures, Groups and Forums)• Financial Procedures• Annual Governance Statement• Budget Monitoring and Reporting• Financial Reporting and Scrutiny across Management Structures• Risk Management Strategy and Procedures and Reporting• Fraud Policy• Audit Plans and Assurance (Internal and Third Party)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Records Management, Information Sharing and Information Security)• Financial Improvement Plan and project board	

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Managing risk and performance through robust internal control and strong public financial management.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• Performance Management Framework and Reporting• Audit Plans and Assurance (Internal and Third Party)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)			

Governance Principle	Level of Compliance (Fully; Partial; or Not)	
Implementing good practices in transparency, reporting and audit to deliver effective accountability.	Fully Compliant	
Sources of Assurance		
Partnership Board	EDC	NHSGGC
<ul style="list-style-type: none">• Integration Scheme• Financial Regulations• Governance Arrangements and Structure (Partnership Board and Performance, Audit & Risk Committee)• Publication of Partnership Board and Performance, Audit & Risk Committee papers and minutes of public meetings• Live streaming of IJB meetings to support virtual meeting arrangements and access to wider public• Strategic Plan 2022-25• Annual and Quarterly Public Performance Report• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)	<ul style="list-style-type: none">• Committee Reporting Framework and Schedule• Publication of Committee papers• Financial Regulations/Procedures• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Risk Management Strategy and Procedure and Reporting	<ul style="list-style-type: none">• Committee Reporting Framework and Schedule• Publication of Board papers• Financial Regulations/Procedures• Financial Reporting and Scrutiny across Management Structures (e.g., Budget Monitoring)• Annual Accounts (including Governance Statement, Statement of Income and Expenditure and Balance Sheet)• Risk Management Strategy and Procedure and Reporting

Governance Principle		Level of Compliance (Fully; Partial; or Not)	
Implementing good practices in transparency, reporting and audit to deliver effective accountability.		Fully Compliant	
Sources of Assurance			
Partnership Board	EDC	NHSGGC	
<ul style="list-style-type: none">• HSCP Annual Audit Plan• Annual Audit Report• Risk Management Strategy and Procedure and Reporting• Integrated Corporate Risk Register• Business Continuity Plan• Preparation of budgets in accordance with Strategic Plan• Budget Monitoring and Reporting• Approved Savings and Recovery Plans• Annual and Quarterly Public Performance Reports• Management Framework and Reporting• Audit Plans and Assurance (Internal and Third Party)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)• HSCP website	<ul style="list-style-type: none">• Performance Management Framework and Reporting• Annual Performance Report• Audit Plans and Assurance (Internal and Third Party)• Social Work Professional Governance and Integrated Clinical and Professional Governance arrangements and reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)• Council Website	<ul style="list-style-type: none">• Performance Management Framework and Reporting• Audit Plans and Assurance (Internal and Third Party)• Clinical and Care Governance Arrangements and Reporting• Information Governance (including Freedom of Information, Information Sharing and Publication Scheme)• Board Website	

Signature:

Name:

**Title: Chief Finance Officer
East Dunbartonshire HSCP**

ACHIEVEMENT OF BEST VALUE

Best Value Audit January 2025 – HSCP Evaluation		
1.	Who do you consider to be accountable for securing Best Value in the IJB	<p>Integration Joint Board</p> <p>Integration Joint Board Performance, Audit & Risk Committee</p> <p>HSCP Chief Officer</p> <p>HSCP Chief Finance & Resources Officer</p> <p>Senior Management Team</p> <p>HSCP Leadership Group and Forum</p> <p>Parent Organisations around support services, assets and all staff who are involved in commissioning and procurement.</p> <p>All staff involved in the prescription of packages of care, drugs and drugs (acting in line with agreed policies etc.)</p>
2.	How do you receive assurance that the services supporting the delivery of strategic plans are securing Best Value	<p>Performance management reporting on a quarterly basis to IJB.</p> <p>Explicit links between financial and service planning through Annual Service Delivery Planning, HOS plans, Service Plans to ensure a golden thread that links back to our over-arching Strategic Plan.</p> <p>Scrutiny of delivery through our Annual Delivery Plan Board and SMT with regular updates and scrutiny to PAR Committee on key priorities.</p> <p>Application of HSCP Performance Reporting and Quality Management Frameworks</p> <p>Monthly Performance Reports</p> <p>Annual Performance Report</p> <p>Audit and Inspection Reports</p> <p>Integration Joint Board Meetings – consideration of wide range of reports in furtherance of strategic planning priorities.</p> <p>Engagement with Finance leads from partner organisations</p> <p>Performance, Audit & Risk Committee scrutiny</p> <p>Clinical & Care Governance Group</p> <p>Strategic Planning Group</p> <p>Senior Management Team scrutiny (HSCP)</p> <p>Service specific Leadership Groups and operational management supervision</p> <p>Corporate Management Teams of the Health Board and Council</p> <p>Service specific performance updates to SMT on a regular basis.</p> <p>Operational Performance Review: scrutiny by CEOs of Council and Health Board</p> <p>Housing, Health & Social Care Forum</p>

Best Value Audit January 2025 – HSCP Evaluation		
		<p>Business Improvement Planning (BIP) and How Good is our Service (HGIOS) reports to Council, including Local Government Benchmarking Framework analysis.</p> <p>HSCP Commissioning Strategy and Market Facilitation Plan</p> <p>The IJB also places reliance on the controls and procedures of our partner organisations in terms of Best Value delivery.</p>
3.	Do you consider there to be a sufficient buy-in to the IJB's longer term vision from partner officers and members	<p>Yes, the IJB has approved a Medium Term Financial Strategy 2022 - 2027 setting out the financial outlook, challenges and strategy for managing the medium term financial landscape. This is reviewed annually. This is aligned to its Strategic Plan which clearly sets out the direction of travel with work underway to develop and engage on the next iteration of the Strategic Plan.</p> <p>The IJB has good joint working arrangements in place and has benefited from ongoing support, within the resources available, in support of service redesign, from members and officers within our partner organisations over the past 12 months in order to deliver the IJBs longer term vision. Engagement with partner agency finance leads to focus on budget performance, financial planning in support of delivery of strategic priorities.</p> <p>Bi Annual OPR meetings with partner agency Chief Executives to focus on performance and good practice and any support required to progress initiatives.</p>
4.	How is value for money demonstrated in the decisions made by the IJB	<p>Monthly budget reports and scrutiny at service level and regular budget meetings with managers across the HSCP.</p> <p>IJB development sessions</p> <p>Chief Finance & Resources Officer Budget Monitoring Reports to the IJB</p> <p>Review of current commissioning arrangements across the HSCP to ensure compliance with Procurement rules through Parent Organisation processes in support of service delivery.</p> <p>All IJB papers carry a section that clearly outlines the financial implications of each proposal as well as other implications in terms of legal, procurement, HR, equality and diversity and linkage to the IJBs strategic objectives.</p> <p>The IJB engages in healthy debate and discussions around any proposed investment decisions and savings proposals, many of which are supported by additional IJB development sessions.</p> <p>In addition IJB directions to the Health Board and Council require them to deliver our services in line with our strategic priorities and Best Value principles – 'Optimise efficiency, effectiveness and flexibility'. This has been enhanced in light of the final strategic guidance on directions with regular</p>

Best Value Audit January 2025 – HSCP Evaluation		
		oversight and monitoring of delivery through PAR Committee and IJB.
5.	Do you consider there to be a culture of continuous improvement?	<p>The HSCP has an overarching Quality Management Framework that establishes a cultural and operational commitment to continuous improvement. This is being implemented across the HSCP with a Governance post now in place to provide effective oversight and monitoring of consistent quality aspects set out within the framework. Focus on self-evaluation work as a means for identifying improvement and preparation for strategic inspections.</p> <p>The HSCP Clinical & Care Governance Group provides strategic leadership in developing a culture of continuous improvement with representation across all professional disciplines and operational service groups with a focus on improving the quality of services delivered throughout the partnership. There is a range of activity in this area:</p> <ul style="list-style-type: none"> • A number of HSCP service areas now have service improvement plans in place and a focused approach to quality/continuous improvement (QI). Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the IJB. • The Public Service User and Carers group has been involved in developing improvement activity on areas highlighted through engagement events. • In addition, a number of service reviews and redesign work strands are underway/or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire. • The HSCP Annual Delivery Plan is focussed on proactively developing our health and social care services in line with national direction and statutory requirements; optimising the opportunities joint and integrated working offers; and ensuring any service redesign is informed by a strategic planning and commissioning approach (subject to regular IJB reports). • Lessons learned through Covid-19 response has escalated a number of areas of improvement e.g. through maximising use of digital, virtual meetings, focus on aspects of quality improvement through enhanced support to care home sector. • HSCP Organisational Development and Training, Learning and Education resources support services in undertaking improvement activity. • A wide range of stakeholder consultation and engagement exercises, to evaluate the quality of customer experience and outcomes.

Best Value Audit January 2025 – HSCP Evaluation		
		<ul style="list-style-type: none"> • Regular service audits, both internal and arm's length. • An extensive range of self-evaluation activity, for example case-file assessment against quality standards. • There are opportunities for teams to be involved in Quality Improvement development, which includes ongoing support and coaching for their improvement activity through our organisational development lead. • Workforce planning and OD/service improvement (SI) activity is planned, monitored and evaluated through our Human Resources and Organisational Development leads. • A Quality and Improvement Framework has been developed to support continuous improvement within the in-house Care at Home Service.
6.	Have there been any service reviews undertaken since establishment – have improvements in services and/or reductions in pressures as a result of joint working?	<p>A robust process for progressing service reviews is in place with support from the Council's transformation team and HR services where appropriate. A number of reviews have been undertaken in 2023/24 including:</p> <ul style="list-style-type: none"> • Review of Learning Disability Services - Whole System Review of services to support adults with a learning disability including daycare provision and supported accommodation. Overarching Adult Learning Disability Strategy established that sets out redesign priorities. Fair access and resource allocation policy approved and implemented to manage current and future demand on a sustainable basis and to achieve Best Value. Stage 2 of the review focussed on accommodation services has continued, focussed initially on options to address cos pressures of in house services, and reviewing high costs packages of care . • Review of Mental Health & Addiction Commissioned Services through an updated needs assessment with an action plan for progression in line with recovery based approach and strategic realignment of commissioned services, to deliver improved outcomes and savings. • Review of Older People's Daycare and Social Supports model concluded with the implementation of a revised commissioning plan for building based services and the re-provisioning of the Milan Ethnic Minority Day Care Service. <p>Work streams in the HSCP Annual Delivery Plans which sets out the transformation activity for the year and the strategic areas of work the HSCP will be progressing during 23/24 were continued and largely delivered.</p>
7.	Have identified improvement	The oversight for any improvement activity identified through service review, inspection reports, incident reporting or

Best Value Audit January 2025 – HSCP Evaluation		
	actions been prioritised in terms of those likely to have the greatest impact.	<p>complaints learning is through the Clinical and Care Governance Group. This is reported through the SMT, the Performance, Audit & Risk Committee and the IJB to ensure priority is afforded to progress areas of high risk with scope for most improvement.</p> <p>The Annual Delivery Board has a role to consider and oversee service redesign which will deliver service improvement including robust business cases and progress reporting to ensure effective delivery in line with strategic planning priorities and quality care governance and professional standards.</p>
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of cost saving measures.	<p>All savings proposals are subject to a full assessment which includes:</p> <ul style="list-style-type: none"> • Alignment to Strategic Plan • Alignment to quality care governance and professional standards including risk assessment by Professional Lead • Equalities impact assessed • Risk assessment by responsible Heads of Service and mitigating actions introduced • Stakeholder engagement as appropriate <p>Where possible, the HSCP look to take evidence based approaches or tests of change to ensure anticipated benefits are realised and there is no compromise to care.</p>
9.	Is performance information reported to the board of sufficient detail to enable value of money to be assessed	<p>Regular budget and performance monitoring reports to the IJB give oversight of performance against agreed targets with narrative covering rationale, situational analysis and improvement actions for areas where performance is off target. These reports are presented quarterly as well as the detailed Annual Performance Report. Financial performance reported every cycle to IJB. Plans to revise format of performance report to include finance narrative to provide linkages of impact of performance on the partnership financial position.</p> <p>The Annual Service Delivery Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings which are regularly reported through the Financial monitoring reports to the IJB and regular scrutiny of the transformation plan through the Performance, Audit and risk committee.</p>
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is	<p>Workforce and Organisational Development plan linked to strategic plan. Oversight through Staff Partnership Forum and reporting through the IJB.</p> <p>Service review process involves staff partnership representation for consideration of workforce issues.</p>

Best Value Audit January 2025 – HSCP Evaluation		
	effective and sustainable	<p>Regular budget and performance monitoring reports to the IJB give oversight of this performance.</p> <p>Financial planning updates to the IJB on budget setting for the partnership highlighting areas for service redesign, impact and key risks. Regular review and update on reserves positions as a means of providing contingency to manage any in year unplanned events.</p> <p>All IJB reports contain a section outlining the financial implications of each paper for consideration.</p>

Agenda Item 4d: APPENDIX 4

CIPFA Financial Management Code – Self Assessment and Action Plan

FM Ref	Requirement	What we are currently doing	Areas for Development
1. The responsibilities of the chief finance officer and leadership team			
A	The leadership team can demonstrate that the services provided by the IJB provide value for money	<ul style="list-style-type: none"> • The IJB has the following in place to ensure best value:- <ul style="list-style-type: none"> • Regular reports to every IJB in relation to financial performance • Update and presentations to IJB development sessions on relevant matters related to finance for scrutiny • All reports to the IJB for decisions are clear and can include:- <ul style="list-style-type: none"> ○ Implications for service users and patients ○ Results of consultations ○ Equality impacts ○ Financial consequences and how these will be funded ○ Where relevant contribution to current and future saving plans • The IJB receives updates on commissioned expenditure and how contracts are being managed. • The HSCP is part of a number of national contracting frameworks to secure economies of scale and better value contracts • The IJB undertakes an annual best value assessment against SG criteria which evidence and demonstrates how it is delivering best value. • External inspection reports for services such as care services are reported to the IJB Performance , Audit & Risk (PAR) Committee 	

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		<ul style="list-style-type: none"> • The IJB receives quarterly performance reports, and a statutory Annual Performance Report is produced, in which performance activity is mapped to against the 9 national health and wellbeing outcomes, so that performance management activity across the Partnership is effectively focussed on outcomes. • The IJB has a culture of continuous improvement supported by the Annual Delivery Plan Board which develops and monitors the IJBs transformation and service redesign agenda which seeks to identify service improvements and secure best value. • Annually External Audit assess these arrangements to ensure best value is delivered for the IJB. The most recent audit concluded that the IJB has put in place appropriate arrangements to demonstrate the achievement of Best Value, supported by performance management activity which is effectively focussed on national health and wellbeing outcomes. 	
B	The IJB complies with the CIPFA Statement on the Role of the Chief Finance Officer (CFO) in Local Government (2016)	<ul style="list-style-type: none"> • The Chief Finance & Resources Officer (CFRO) is a key member of the HSCP's Strategic Management Team. • The CFRO is actively involved in all material business decisions and offers challenge and influence on decisions made. This is evidenced through the CFRO's attendance and participation at key business meetings such as the IJB Senior Management Team, Leads the Annual Delivery Plan Board, HSCP Business Meetings, Partner Body meetings as required and individual transformation programme boards to support major programmes, most recently day care supports for older people. 	

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		<ul style="list-style-type: none"> • The CFRO champions the promotion and delivery of good financial management. This is reflected in the management structure within the organisation and the reporting of financial performance to all key management groups. The Annual Delivery Plan Board provides a forum for a strategic overview of financial management as well as offers strategic oversight for future financial management. • The IJBs Financial Regulations clearly outlines the role and responsibilities of the Chief Officer, Chief Finance & Resources Officer and all budget holders in relation to financial management. • The CFRO is a professionally qualified accountant with significant experience as a CFRO. The HSCP's finance team is suitably resourced and experienced in support of the CFRO undertaking their role. There are well established training programmes in place to ensure the continuous learning development and resilience of the team. 	
2. Governance and financial management style			
C	The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control.	<ul style="list-style-type: none"> • The IJB and Senior Leadership Team has a shared vision and commitment to deliver outcomes in line with the IJBs strategic plan. • Behaviours are underpinned by various codes of conduct developed for both IJB Board Members and HSCP employees. 	<ul style="list-style-type: none"> • Continue to review outcome of internal audit reviews of internal controls taking remediation actions where required.

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		<ul style="list-style-type: none"> • The importance of governance and internal controls is reflected in the HSCP's Scheme of Delegation which has clear responsibilities defined for all staff members and establishes the levels at which financial management responsibilities lie in terms of decisions and approvals of spend. This covers all levels of staff including those with the highest position in the organisation. • An annual assessment of compliance with governance and internal controls is undertaken by the Leadership Team for both partner bodies and is part of the annual assurance for both internal and external auditors. This is reported through the Annual Governance Statement within the annual accounts. • Internal audit reviews provide assurance on a range of internal controls. The outcome of these is reported to IJB PAR Committee with actions identified where required and progress in delivering actions monitored. • Annually External Audit assess these arrangements to ensure arrangements are appropriate and operate effectively. The most recent audit concluded that there were no issues with arrangements in place. 	
D	The IJB applies CIPFA/SOLACE "Delivering Good Governance in Local Government: Framework (2016)".	<ul style="list-style-type: none"> • The IJB has adopted governance arrangements consistent where appropriate with the six principles of the CIPFA/SOLACE framework "Delivering Good Governance in Local Government Framework. The system of internal control is designed to manage risks to a reasonable level based on a risk based approach. 	<ul style="list-style-type: none"> • Continue to progress actions plans to improve the contractual underpinning of social work commissioned spend.

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		<ul style="list-style-type: none"> The Annual Governance Statement (AGS) outlines how the IJB has complied with its Code of Corporate Governance. The statement for 2023/34 confirms there are no significant governance concerns. The governance in relation to the purchase emergency or short notice commissioned care, highlighted in the 2021/22 AGS has seen significant improvement as has the arrangements for contractual underpinning for Social Work Contract monitoring. 	
E	The Financial Management style of the IJB supports financial sustainability	<ul style="list-style-type: none"> The IJB's financial management style can be described as 'enabling transformation' using the CIPFA FM Financial Management hierarchy Model. The IJB has a framework in place to manage its financial affairs including:- <ul style="list-style-type: none"> Financial regulations Scheme of delegation Financial regulations and standing orders of both Partner Bodies Medium Term Financial Outlook Reserve Strategy The Leadership Team has a collaborative approach to developing financial strategies for financial sustainability and this can be evidenced in the way the budget and medium term financial outlook are updated and developed each year with active participation and support from all services. 	<ul style="list-style-type: none"> Continue to update the Medium Term Financial Outlook in the context of the changing financial environment within which the IJB operates and continue focus on transformation and service redesign opportunities which deliver a balanced budget into future financial years and deliver financial sustainability for the IJB.

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		<ul style="list-style-type: none">• The Finance Team support all services in developing financial strategies and reporting and advising on all finance matters.• The IJB has a culture of continuous improvement supported by the Annual Delivery Plan Board which develops and monitors the IJBs transformation and service redesign agenda and seeks to identify service improvements and secure best value.• The IJB has set a balanced budget in each year of its existence.• The Medium Term Financial Outlook considers the sustainability of the IJB over the medium term, including an assessment of funding, cost and demand pressures and the risks over the medium term. This includes a review of reserves. The annual budget process for 2024-25 highlighted the need to continue to focus on a transformative agenda and deliver service as efficiently as possible to ensure future financial sustainability, while acknowledging that the options are limited and will inevitably have an impact on the level of services on offer.• There is a scheme of delegation in place for the HSCP which has clear responsibilities defined for all staff members and establishes the levels at which financial management responsibilities lie in terms of decisions and approvals of spend.	
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3. Medium to long term financial management			
F	The IJB has carried out a credible and transparent financial resilience assessment	<ul style="list-style-type: none">• The Medium Term Financial Outlook considers the sustainability of the IJB over the medium term, including an assessment of funding, cost and demand pressures and the risks over the medium term. This includes a review of reserves.• The Medium Term Financial Outlook includes sensitivity analysis which identifies the implications if planning assumptions change and what the impact of this would be for the financial position of the IJB.• The Medium Term Financial outlook describes the strategy available to the IJB to deliver financial sustainability over the medium term. It also recognises the scale of the financial gap is such that discussions need to continue with Partner Bodies in relation to funding.• While the IJB approved a balanced budget for 2024-25, as well as a robust savings programme there was a reliance on reserves to underwrite / smooth in the delivery of a number of high risk savings. Resort to reserves is a short term solution and cannot be relied upon in future years, therefore the IJB needs to continue to deliver transformation and service redesign options going forward to deliver a balanced budget each year.• The IJB also has an established reserves policy which is reviewed annually.	<ul style="list-style-type: none">• The outturn report which will be presented to the IJB in March/June will include a review of all reserves including proposals, where available, to create reserves which will support delivery of service redesign such as digital solutions, accommodation redesign to support service delivery as well as mitigating any anticipated in year budget pressures which will offer a greater level of financial sustainability.

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G	<p>The IJB understands its prospects for financial sustainability in the longer term and has reported this clearly to members.</p>	<ul style="list-style-type: none">• The IJB's Annual Budget, Annual Accounts, Medium Term Financial Outlook and Risk Register reflect the main risks to sustainability. These are subject to regular review to ensure these remain robust and relevant for the IJB. The frequency of these reports are annually to the IJB- or PAR Committee, with the exception of the corporate risk register which is taken quarterly.• The Medium Term Financial Outlook assesses both cost and demand pressures and forecasts for funding and uses this to develop a financial strategy over the medium term to address these risk. This is used by the Leadership Team to support the development of plans which aim to deliver financial balance over the longer term. The delivery of plans and options for transformation and service redesign are monitored through the Annual Delivery Plan Board.• The Medium Term Financial Outlook includes sensitivity analysis which identifies the implications if planning assumptions change and what the impact of this would be for the financial position of the IJB.• Development Sessions with IJB members and the Leadership Team are undertaken as part of the annual budget process and these include an overview of the longer term financial sustainability and risks based on the Medium Term Financial Outlook. In addition this is updated and reported to the IJB on an annual basis.	
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H	The IJB complies with the CIPFA Prudential Code for Capital Finance in Local Authorities	This is not relevant as the IJB does not have capital programmes or borrowing powers.	
I	The IJB has a rolling multi-year medium-term financial plan consistent with sustainable service plans.	<ul style="list-style-type: none"> • The IJB has a Medium Term Financial Outlook which is reviewed and updated annually and presented to the IJB for approval in support of delivering the IJBs strategic plan. • The Medium Term Financial Outlook is underpinned by a range of other strategies including commissioning strategies, workforce planning and property and ICT strategies which also support delivery of the IJBs strategic plan. • The Medium Term Financial Outlook is prepared in conjunction with all service areas and reflects all significant demand and cost pressures being experienced both at a local and national level. The plan also considers the strategy for responding to the challenges. • The Medium Term Financial Outlook includes sensitivity analysis which identifies the implications if planning assumptions change and what the impact of this would be for the financial position of the IJB. 	<ul style="list-style-type: none"> • Consider the allocation of specific targets to areas of transformation and service redesign over the medium term. Focus has been on annual targets for each service area once the extent of the financial certainty is known. This should include a wider process of engagement and consultation with key stakeholders.
4. The annual budget			
J	The IJB complies with its statutory obligations in respect of the budget setting	<ul style="list-style-type: none"> • The IJB is fully aware of the need to set a balanced budget as established in s108(2) of the Local Government (Scotland) Act 1973 and s93(3) of the Local 	

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	process.	<p>Government Finance Act 1992. The need to meet this requirement is set out within the annual budget report.</p> <ul style="list-style-type: none">• A balanced budget was agreed by the IJB in March 24 for 2024/25.	
K	The budget report includes a statement by the CFO on the robustness of the estimates and the statement on the adequacy of the proposed financial reserves.	<p>The requirement for a CFO statement in relation to this is a specific legislative requirement in England and Wales, but not in Scotland.</p> <ul style="list-style-type: none">• The 2024/25 Budget report includes a statement from the CFRO on the implications of the budgets on general reserves and the adequacy of these reserves in relation to the financial risks which face the IJB.• This report also highlights where there are risks linked to financial estimates. An example of this in 2024/25 is the prescribing budget where there has been significant price and volume volatility during 2023/24, delivery of the savings programme – both areas requiring resort to under writing through reserves to smooth in delivery and mitigate the impact during 2024/25.• The Medium Term Financial Outlook includes sensitivity analysis which demonstrates the implications if estimates differ from assumptions and the potential impact this could have on IJB finances.• The IJB has a reserve policy which is based on national recommended practice. The Medium Term Financial Outlook, the budget report and the IJB outturn report provide information on levels of general reserves and whether they are sufficient to ensure ongoing	

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		sustainability. These reports include actions to manage reserves in the most effective way to support the financial performance if the IJB.	
5. Stakeholder engagement and business cases			
L	The IJB has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget.	<ul style="list-style-type: none"> • The IJB undertakes comprehensive engagement with all stakeholders when it develops its strategic plan which determines the strategic priorities which the IJB sets out to deliver over the medium term. This engagement provides stakeholders an opportunity to have their say on what their priorities are and this is used to shape the strategic plan, which is then used in shaping the budget both annually and over the medium term. • The IJB has some engagement with stakeholders in developing its annual budget in relation to specific budget proposals, for example where stakeholders are part of the development of transformation plans and also where the impact of savings require detailed EQIAs and therefore consultation with stakeholders. • Stakeholders are well represented on the IJB and annually participate in the discussion as plans are developed and presented to the IJB both in terms of the annual budget and the medium term financial outlook. As well as formal reporting this is included in development sessions with IJB members as the budget develops. • In preparing the annual budget each year, the Leadership Team works in collaboration with both Partner Bodies to 	<ul style="list-style-type: none"> • The IJB could be engaging more widely with stakeholders on the development of the annual budget and proposals for transformation and service redesign more widely and on the medium / longer term implications for the IJB.

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		ensure that pressures are fully understood as well as the implications of changes to funding for services.	
M	The IJB uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions.	<ul style="list-style-type: none">• As part of the annual budget process consideration is given to options for savings. This process includes a detailed assessment which includes an assessment of impacts on service users, patients, operational delivery and financial risks. Where relevant this will also include a consideration of options and a recommendation in relation to the preferred option.• Option appraisal is also used as part of capital planning for the IJB when making investment decisions. This is well documented and business case and options appraisal follow project management methodology in line with the processes established by both the Council and Health Board, which includes project management documentation, governance and review meetings and a lesson learned process on follow up post completion which reviews value received and benefit realisation.• Options appraisals are also used, where relevant, as part of transformation programmes. These are well documented and where relevant are reported to the IJB with a clear assessment and recommendation for the IJB to consider.• In line with best practice all options appraisals include both qualitative and quantitative assessments of options.	

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6. Monitoring financial performance			
N	The leadership team takes action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.	<ul style="list-style-type: none">• The Medium Term Financial Outlook is prepared in conjunction with all service areas and leadership teams are asked to identify any emerging risks for consideration as part of the annual budget strategy and the medium term financial outlook.• This discussion is also used to identify specific pieces of work required to mitigate risks moving forward and to agree actions to deliver on this.• Financial performance reports are produced and presented monthly to a variety of leadership, management and team meetings including CFRO / HOS meetings, SMT, the IJB which identify major areas of variations from budget plans. These are discussed and remediation identified where required to bring income or expenditure back in line with expectations.• Deeper dive meetings take place around areas of significant pressure and this includes analysis of historic trends and forecasting of future trends. These meetings also review the impact of actions taken to reduce expenditure to understand the impact being achieved.• Financial forecasting is undertaken during the year to understand changes to in year budget plans and the impact on financial sustainability. This is reported formally to the IJB and provides the IJB with an opportunity to agree a financial strategy to resolve issues in year. This is further updated and reported when final actuals are known at year end.	

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		<ul style="list-style-type: none"> All teams review risk on a regular basis and this is recorded on the risk register. This is reviewed and reported regularly to the SMT and IJB to ensure oversight and governance. This is used to highlight emerging risks including those which would impact on the budget. 	
O	The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability.	<ul style="list-style-type: none"> The main element to the IJB balance sheet relates to reserves balances. Regular reports are produced in relation to the movements in reserves during the financial year and reported each cycle to the IJB. Financial reports include an update to the IJB on the level of reserves drawn down and or contribution to reserves. The use of reserves also referenced in the budget report, outturn report, annual accounts and the medium term financial outlook. 	<ul style="list-style-type: none"> Improved reporting to IJB on bad debt provision and movements / write offs. While this is held on the Council balance sheet it has relevance to the IJB as impacts on the financial expenditure for the IJB during the year.
7. External Financial Reporting			
P	The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local IJB comply with the Code of Practice on Local IJB Accounting in the United Kingdom.	<ul style="list-style-type: none"> The IJBs CFRO is responsible for the preparation of the IJBs annual accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom and by the deadlines set in legislation. These responsibilities are set out in the Statement of Responsibilities included in the annual accounts, which is signed by the CFRO. The CFRO oversees the production of the accounts and ensures those completing them gave access to the Code of Practice and are trained and offered professional guidance as required. 	<ul style="list-style-type: none"> The IJB has not met all of its statutory reporting deadlines for submission of draft accounts to the external auditors for 2023/24 due to unforeseen circumstances with issues in the implementation of a new council ledger system. This has now been rectified with the draft accounts for 2023/24 available.

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		<ul style="list-style-type: none">• These responsibilities are also included in the CFRO's job description.	
Q	The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions.	<ul style="list-style-type: none">• The IJBs financial outturn for year is presented to the IJB along with a comprehensive analysis of variations to budget and the drivers of any such variation.• Information from the final outturn is used strategically to inform future budget-setting exercises.	

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 30 JANUARY 2025

REPORT REFERENCE: PERF/300125/05

CONTACT OFFICER: DERRICK PEARCE, CHIEF OFFICER

SUBJECT TITLE: HSCP ANNUAL DELIVERY PLAN UPDATE –
QUARTER 3 2024/25

1.0 PURPOSE

- 1.1 The purpose of this report is to update the Committee on the performance of the HSCP Delivery Plan for 2024/25 as at Quarter 3 to the end December 2024.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1 Note the update to the HSCP Delivery Plan as at Quarter 3 for 2024/25.

DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP

3.0 BACKGROUND/MAIN ISSUES

- 3.1** The HSCP Board agreed the HSCP Delivery Plan 2024/25 at the IJB meeting on the 28th March 2024. The HSCP Delivery Plan draws together our strategic development priorities for the year, informed by the Strategic Plan's development priorities, the NHS Moving Forward Together Strategic Plan, the priorities of East Dunbartonshire Council as set out in the Community Planning Partnership's Local Outcome Improvement Plans, new statute and policy drivers, and identified areas for transformation change and our savings requirements.
- 3.2** The Delivery Plan is monitored through the HSCP Annual Delivery Plan Board comprising the Chief Officer, Chief Finance & Resources Officer, HSCP Heads of Services and organisational development and HR support from both the Council and NHS.
- 3.3** The projects within the Annual Delivery Plan have been classified to more clearly identify where these relate to efficiencies, improvements to service delivery, statutory / legal responsibilities, corporate priorities, sustainability and enhancement to assets. Each of the planning priorities has been classified according to these criteria and this is reflected within the highlight report for each priority. Some priorities will have more than one classification as a project may deliver efficiencies as well as improving services and outcomes for patients and service users.

HSCP Delivery Plan 2024/25

- 3.4** The dashboard setting out progress on delivery of the projects to be delivered during 2024/25 is attached as **Appendix 1** with a more detailed update on the position for each project attached as **Appendix 2**.
- 3.5** There are a total of 33 projects to be delivered within the Delivery Plan for 2024/25:-
- 27 are considered at Green status and will be delivered as planned in year.
 - 4 are considered at Amber status (at risk) with potential that these may not be delivered as planned in year.
 - 2 are considered at Red status (in exception) and are not expected to be fully delivered as planned in year.
- 3.6** The four projects at risk of not being fully delivered in year relate to:
- Locality Focussed Working – progress has been slow and, given the priority of workload and focus on delivery of budget savings options, it is unlikely this will be fully embedded by March 2025. Work continues to link this to the role of local area coordinators and community support teams to develop a community development model to take this forward.
 - De-Prescribing and Realistic Medicine – work continues, with Board-wide initiatives identified and progressing at different stages depending on local priorities and the ability to direct pharmacy time to focus on budget savings initiatives ahead of other priorities is limited.

- Property Strategy – lack of funding available through partner bodies to progress projects identified under the Property Strategy – these may have to be staggered over a number of financial years.
- Digital Strategy – delays in progressing projects due to resource constraints and priority of other projects within partner organisations.

3.7 The two projects not expected to be fully delivered in year relate to:

- Older People's Social Support Strategy – progress has been made, but the remaining activities cannot be progressed due to the financial constraints and budgetary pressures affecting the HSCP.
- North Lanarkshire Corridor – limited engagement with Lanarkshire health board to progress this transfer of services and the model and transition arrangements yet to be agreed.

4.0 IMPLICATIONS

The implications for the Committee are as undernoted.

4.1 Relevance to HSCP Board Strategic Plan 2022-2025 Priorities – All. The Strategic Plan sets out the priorities and ambitions to be delivered over the next three years to further improve the opportunities for people to live a long and healthy life. The HSCP Delivery Plan sets out the priorities which will be delivered during 2024/25 in furtherance of the strategic priorities set out in the Strategic Plan.

1. Empowering People
2. Empowering Communities
3. Prevention and Early Intervention
4. Public Protection
5. Supporting Carers and Families
6. Improving Mental Health and Recovery
7. Post-pandemic Renewal
8. Maximising Operational Integration

4.2 Frontline Service to Customers – None

4.3 Workforce (including any significant resource implications) – None

4.4 Legal Implications – None

4.5 Financial Implications – The HSCP Delivery Plan includes the transformation and service redesign priorities for the year including the areas requiring investment and dis-investment.

4.6 Procurement – None

4.7 ICT - None

4.8 Economic Impact – None

4.9 Sustainability – None

4.10 Equalities Implications – None

4.11 Other – None

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

5.1 The risks to the delivery of each priority are set out in the highlight report specific to each area. The overall risks associated with the delivery of the plan comprise financial risk in the event that savings are not delivered as planned or areas highlighted for service improvement do not progress as planned.

6.0 **IMPACT**

6.1 **STATUTORY DUTY** – None

6.2 **EAST DUNBARTONSHIRE COUNCIL** - None

6.3 **NHS GREATER GLASGOW & CLYDE** - None

6.4 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required.

7.0 **POLICY CHECKLIST**

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

8.1 Appendix 1 – HSCP Delivery Plan Dashboard 2024/25 December 2024

8.2 Appendix 2 – HSCP Delivery Plan Highlight Report 2024/25 December 2024



































HSCP TRANSFORMATION 24



















HSCP TRANSFORMATION PROGRAMME 2024/25

Programme overview









Summary of RAG Status









Projects 33	On Track 27	At Risk 4	In Exception 2
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Project Name	Previous Status	Current status	Progress
Trauma Informed Organisation			<div><div>75%</div></div>
Trauma Informed Training for Dental Staff			<div><div>100%</div></div>
Development & Promotion of the HSCP Website			<div><div>85%</div></div>
Locality Focussed Working			<div><div>50%</div></div>
Older Peoples Social Support Strategy			<div><div>50%</div></div>
Frailty Mission			<div><div>75%</div></div>
Adult Support & Protection Improvement Plan			<div><div>75%</div></div>
Transitions Policy & Procedures			<div><div>75%</div></div>
Respite Services & Short Breaks Options			<div><div>70%</div></div>
Learning Disability Accommodation-Based Services			<div><div>65%</div></div>
Promise Plan 24/30 Phase 2			<div><div>75%</div></div>
Children's House Project			<div><div>75%</div></div>
Adult Mental Health and Alcohol & Drugs Commissioned Services			<div><div>66%</div></div>
North Lanarkshire Corridor			<div><div>15%</div></div>
CAMHS Workforce Plans			<div><div>70%</div></div>
CAMHS Choice & Partnership Approach			<div><div>70%</div></div>
CAMHS Principles & Standards of Care			<div><div>70%</div></div>
CAMHS West of Scotland Intensive Psychiatric Care Unit			<div><div>70%</div></div>
CAMHS Development of ICAMHS & UCAMHS			<div><div>60%</div></div>
Dementia Strategy Action Plan			<div><div>75%</div></div>
Unscheduled Care Joint Commissioning Plan			<div><div>70%</div></div>
Workforce Pressures			<div><div>75%</div></div>
Workforce & Workplace			<div><div>75%</div></div>
Public Dental Service Review			<div><div>97%</div></div>



Project Name	Previous Status	Current status	Progress
Children & Young People's Mental Health & Wellbeing			<div><div>75%</div></div>
HSCP Strategic Plan			<div><div>75%</div></div>
De-prescribing & Realistic Medicine			<div><div>50%</div></div>
Adult Social Care Services			<div><div>75%</div></div>
Care of Gardens Scheme			<div><div>100%</div></div>
Transport Provision			<div><div>75%</div></div>
Primary Care Improvement Programme			<div><div>75%</div></div>
Property Strategy			<div><div>80%</div></div>
Digital Strategy			<div><div>50%</div></div>









HSCP TRANSFORMATION 24









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-01 Trauma Informed Organisation				<div><div>75%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Continue to develop as a Trauma Informed organisation					
Project Sponsor			Project Manager		
Claire Carthy			Victoria Bannerman; Alex O'Donnell		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • Training for trainers and level one and two training continues. 			<ul style="list-style-type: none"> • Learning and Development Calendar to be circulated • Further communications planned with teams to encourage all staff to attend Level 1 and 2 Trauma Training. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A	Trauma informed organisation			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-02 Trauma Informed Training for Dental Staff				<div><div>100%</div></div>	Project Complete
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Provide access to trauma informed training for dental staff to facilitate and support trauma-informed care to priority and vulnerable patient groups					
Project Sponsor			Project Manager		
Lisa Dorrian			Lisa Dorrian		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> 70 members of the team have received trauma informed training. 			<ul style="list-style-type: none"> Project complete. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-03 Development & Promotion of the HSCP Website				<div><div>85%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		05-Nov-2024		
Project Description					
Improve online accessibility and signposting to information and services through further development and promotion of the HSCP website					
Project Sponsor			Project Manager		
Derrick Pearce			Andy Craig		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
• New website is now live and work is ongoing to further develop it.			• Review content of new website and request required updates.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-04 Locality Focussed Working				<div><div>50%</div></div>	Amber – Project at risk
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Review and reframe locality focussed working					
Project Sponsor			Project Manager		
Claire Carthy			Kelly Gainty		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • Staff survey planned to gather views on Locality Planning. • Liaise with EDC to align localities. 			<ul style="list-style-type: none"> • Short Life Working Group to review Terms of Reference and membership. • Staff survey planned to gather views on Locality Planning. Liaise with EDC to align localities.		
Reason for RAG Status					
Locality Planning Groups not yet meeting as review of Terms of Reference and membership is underway.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-05 Older Peoples Social Support Strategy				<div>50%</div>	Red – Project in exception
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025		17-Jul-2024	
Project Description					
Implement the 2024/25 actions of the Older Peoples Social Support Strategy					
Project Sponsor			Project Manager		
David Aitken			Kelly Gainty; Richard Murphy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">The remaining part of the three year social support Strategy for Older People is reliant upon available funding. At this time, the remaining activities cannot be progressed due to the financial constraints and budgetary pressures affecting the HSCP. Further discussion and guidance is required about the future of the outstanding activities within the Strategy.			Further meeting to be convened to confirm the future of the outstanding activities within the Older People Strategy following which report to be submitted to HSCP Senior Management Team and potentially thereafter to Integrated Joint Board.		
Reason for RAG Status					
Further aspects of the three year social support Strategy for Older People are reliant upon available funding and cannot be progressed due to the financial constraints and budgetary pressures affecting the HSCP.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-06 Frailty Mission				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Deliver the 2024/25 actions from the East Dunbartonshire HSCP Frailty Mission					
Project Sponsor			Project Manager		
Leanne Connell			Kathleen Halpin; Fiona Munro		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • All driver diagrams complete with the exception of reablement. • Implementation continues on individual workstreams in line with agreed timelines. 			<ul style="list-style-type: none"> • Finalising reablement driver diagram. • Continue implementation of workstreams. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-07 Adult Support & Protection Improvement Plan				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Development of improvement plan following outcome of Joint Inspection of Adult Support and Protection arrangements					
Project Sponsor			Project Manager		
David Aitken			Kirsty Kennedy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Adult Support & Protection Improvement Plan Delivery Group established; six-weekly delivery group which reports to the Adult Protection Committee and in turn to Chief Officers Group. Delivery actions being completed as part of ASP Improvement Plan including revision of our Adult Support & Protection Procedures, review of inquiry and investigation forms, and refinement of Advocacy arrangements within ASP process. Head of Service Review Meeting held November 2024 – actions being progressed / completed in line with Improvement Plan timeline. 			<ul style="list-style-type: none"> Next Head of Service review with ASP Coordinator and Adult Service manager will update before end of year and report to February 2025 ASP Committee. A number of actions already completed and this will be reflected to February 2025 ASP Committee. Adult Support & Protection Improvement Plan Delivery Group established and will continue to meet six-weekly. Delivery group continues to report to the Adult Protection Committee and in turn to Chief Officers Group. Delivery actions being completed as part of ASP Improvement Plan will continue – on track. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-08 Transitions Policy & Procedures				<div><div>75%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025		14-Nov-2024	
Project Description					
Review of Transitions policy and implementation of updated procedures which will align with national initiatives					
Project Sponsor			Project Manager		
David Aitken; Claire Carthy			Suzanne Greig; Stephen McDonald		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Short life working group has continued to meet.• Consultation exercise will be presented to SMT shortly.• Benchmarking complete.• Options appraisal considered.			<ul style="list-style-type: none">• Information gathered by short life working group to be collated and agreed.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-09 Respite Services & Short Breaks Options				<div>70%</div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Review of respite services and development of short breaks options					
Project Sponsor			Project Manager		
David Aitken			Gillian Healey; Gayle Paterson		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Equality Impact Assessment (EqIA) complete. Consultation and Engagement Plan devised in draft. Advice and support from Health Improvement team. 			<ul style="list-style-type: none"> Equality Impact Assessment (EqIA) to be approved. Consultation and Engagement Plan to be presented to SMT 11 Jan 25 with consultation commencing thereafter. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-11 Learning Disability Accommodation-Based Services				<div><div>65%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Review of Learning Disability accommodation-based services and ensure that in-house services continue to meet the needs of our community					
Project Sponsor			Project Manager		
David Aitken			Gillian Healey; Stephen McDonald; Richard Murphy; Gayle Paterson		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • Pineview equality impact assessment signed off and uploaded to website; • Pineview Consultation and Engagement in progress; • Pineview SWOT analysis (strengths, weaknesses, opportunities and threats) complete; • Scoping and costing of internal model option complete; • Additional Supported Accommodation Review worker in situ; • Discussion with EDC Health & Safety lead regarding additional fire safety measures in commissioned supported accommodation properties. 			<ul style="list-style-type: none"> • Continue with individual reviews using additional resource. • Pineview – Stage 2 consultation – exploring options. • Fire Safety audits of commissioned Supported Accommodation Services to be undertaken by EDC and follow up meeting with relevant provider to be arranged. • Scheduling of other supported accommodation priorities. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-13 Promise Plan 24/30 Phase 2				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		27-Nov-2024		
Project Description					
Write and implement Phase 2 Promise Plan 24/30					
Project Sponsor			Project Manager		
Claire Carthy			Suzanne Greig; Raymond Walsh		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Promise Steering group a regular diary entry for partner agencies• Reviewing current progress made by each area• Promise lead in attendance, providing national updates			<ul style="list-style-type: none">• Local Delivery plan to be developed.• Steering group continues to link with national partner.• Local partners continue to feed in progress made.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A	Ensure children are safe, loved, nurtured. Ensure better outcomes for LAAC.			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-14 Children's House Project				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Ongoing implementation of Children's House Project model					
Project Sponsor			Project Manager		
Claire Carthy			Claire Carthy; Raymond Walsh		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • Successful annual review. • Cohort 4 underway. 			<ul style="list-style-type: none"> • Continue to work through modules with Cohort 4 and progress service review. • Improve outcomes for young people leaving care. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
£500,000	£500,000	Better outcomes for care experienced young people.			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP–24–15 Adult Mental Health and Alcohol & Drugs Commissioned Services				<div><div>66%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31–Mar–2025	31–Mar–2025				
Project Description					
Adult Mental Health and Drug & Alcohol Recovery – Review of Commissioned Services to develop a recovery focused approach					
Project Sponsor			Project Manager		
David Aitken			Gillian Healey		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Service Specifications & Procurement Proformas to be prepared.• Project Lead has completed final engagement with relevant HSCP stakeholders; ADP Coordinator, ADRS Joint Team Manager, CMHT Operations Manager, Social Work Team Manager and other relevant officers.• Liaison with EDC Procurement and Legal Services has now taken place and progression of new service specifications, tenders and/or direct awards as required to be taken forward.			<ul style="list-style-type: none">• Service Specifications/ Procurement Proformas to be finalised and then approved by Strategic Commissioning Manager, Procurement and Legal Services.• Once finalised tenders to be progressed via Public Contracts Scotland Tendering portal, and direct awards established to implement MH/ADRS Commissioned Service recommendations which were approved at IJB in September 2024.• Progression of new tenders and/or direct awards as required by 01 April 2025.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
TBC following IJB					
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-18 North Lanarkshire Corridor				<div><div>15%</div></div>	Red – Project in exception
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Resolution of North Lanarkshire Corridor Service Level Agreement (NHS GGC/NHS Lanarkshire)					
Project Sponsor			Project Manager		
David Aitken			David Aitken		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> • Project set to Amber as delay established due to complexity of NHS GGC / NHS Lanarkshire SLA and approvals required to begin to take this work forward • Meetings had been established on a monthly basis between NHS GGC & NHS Lanarkshire to begin to establish process and proposals to address the service level agreement from October 2024, however agreement still required on some fundamental aspects of the process. • Meetings have been held with medics in CHMT and OPMHT chaired by Head of Service and further clinically led meetings planned. • Ongoing preparatory work to scope the scale of patient transition work and associated risk, transition needs and financial framework, staffing, etc has been completed locally. 			<ul style="list-style-type: none"> • Project now set to Red as will not be completed within year due to complex Service Level Agreement arrangements between NHS GGC / NHS Lanarkshire SLA and approvals required to begin to take this work forward in terms of the clinical model of care and financial framework. • NHS GGC Meeting established for January 9th 2025 to consider strategic position with clinical leads and NHS GGC Planning and operational leads / Heads of Service. • Operational Planning Group was established with a view to monthly meetings taking place between NHS GGC & NHS Lanarkshire to complete preparatory work to scope the scale of patient transition work and associated risk, transition needs and financial framework, staffing etc. December meeting cancelled by NHS Lanarkshire. 		
Reason for RAG Status					
Delays due to complexity of arrangements across SLA between NHS GGC & Lanarkshire. Resolution of issue of medical cover is a significant area of risk which may well require escalation.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			









Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✗	✓	✗	✓	✓	✗









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-19 CAMHS Workforce Plans				<div><div>70%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Review and refresh workforce plans to ensure capacity to see and treat children and young people					
Project Sponsor			Project Manager		
Andrea Blair			Andrea Blair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> The National CAMHS referral to treatment (RTT) target of 90 % of children and young people starting treatment within 18 weeks has been consistently met since June 2023, in Sept-24 RTT= 100%, Oct -24 RTT= 99.7 %. 			<ul style="list-style-type: none"> Continue to review and construct an overall SCS Workforce Plan which will include workforce data for all job families. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-20 CAMHS Choice & Partnership Approach				<div><div>70%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Review and refresh the use of Choice & Partnership Approach					
Project Sponsor			Project Manager		
Andrea Blair			Andrea Blair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Met with CAPA developer in November. Agreement for training of wider leadership team in first instance. 			<ul style="list-style-type: none"> Training of CAMHS wider leadership team. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-21 CAMHS Principles & Standards of Care				<div><div>70%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Continue implementation of the Scottish Government’s National Neurodevelopmental Specification for Children and Young People: Principles and Standards of Care (September 2021)					
Project Sponsor			Project Manager		
Andrea Blair			Andrea Blair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
• Test of change completed in one area. Learning being considered at present.			• Participate in planned Scottish Government data collection to gather data on neurodevelopmental demand and resource		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-22 CAMHS West of Scotland Intensive Psychiatric Care Unit				<div><div>70%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Finalise the workforce plan and capital planning works required to operationalise the West of Scotland Intensive Psychiatric Care Unit. Working with Regional planning to finalise referral routes and operational guidelines.					
Project Sponsor			Project Manager		
Andrea Blair			Andrea Blair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Continued discussions re the recurring funding which was confirmed by Scottish Government in December (waiting for an official letter). 			<ul style="list-style-type: none"> Seek approval from the NHSGGC CMT to commence initial recruitment of key posts. Continue discussions regarding the interim site solution and final workforce. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-23 CAMHS Development of ICAMHS & UCAMHS				<div><div>60%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025			
Project Description					
Work with the West of Scotland Regional planning network to share learning on the development of Intensive CAMHS and Unscheduled CAMHS in Greater Glasgow & Clyde					
Project Sponsor			Project Manager		
Andrea Blair			Andrea Blair		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
• Continued engaging with regional planning networks to share learning.			• Continue engaging with regional planning networks to share learning.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-24 Dementia Strategy Action Plan				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Devise and deliver year 1 actions of the East Dunbartonshire Dementia Strategy Action Plan					
Project Sponsor			Project Manager		
David Aitken			Fiona Munro; David Radford		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• In process of finalising action plan, owners and timeframes.• Community Policing are engaged with a focus on supporting vulnerable older people in our communities.			<ul style="list-style-type: none">• Action plan agreed with leads identified.• Implementation will begin.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-25 Unscheduled Care Joint Commissioning Plan				<div><div>70%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Continued delivery of East Dunbartonshire components of the GGC Unscheduled Care Joint Commissioning Plan					
Project Sponsor			Project Manager		
Leanne Connell; Derrick Pearce			Fiona Munro		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">Refreshed GGC Design and Delivery Plan for Unscheduled Care 2024-27 delayed in CMT approval cycle and will be presented to East Dunbartonshire Board at January 2025 meeting.Continuing to deliver the agreed GGC Design and Delivery Plan for Unscheduled Care 2022-24.			<ul style="list-style-type: none">Continue to deliver on the current GGC Design and Delivery Plan for Unscheduled Care and participate in the development of the Design and Delivery Plan for 2024-27.Seek approval from IJB in January 2025 in relation to the refreshed GGC Design and Delivery Plan for Unscheduled Care 2024-27 and amend East Dunbartonshire HSCP action plan as necessary.		
Reason for RAG Status					
Financial pressures across GGC may impact on the ability to deliver the plan in its entirety.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-26 Workforce Pressures				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date	Date of last project board			
31-Mar-2025	31-Mar-2025				
Project Description					
Respond to the pressures across all staff, independent contractors, commissioned services, partners and stakeholders, with wellbeing support prioritised					
Project Sponsor			Project Manager		
Tom Quinn			Margaret Hopkirk; Lisa Walsh		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Continue to promote wellbeing development, support and initiatives from the wellbeing group Peer support continues to be promoted and developed across the services 			<ul style="list-style-type: none"> A yearly calendar of strategic wellbeing support is to be launched in January 2025, to coincide with the school holiday return. Members of the peer support wellbeing team are looking to mirror the Peer Support Hub that we have in Specialist Children Services. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-29 Workforce & Workplace				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Ensure that the workforce and the workplace is appropriately prepared and equipped					
Project Sponsor			Project Manager		
Tom Quinn			Margaret Hopkirk; Lisa Walsh		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">Continued focus on staff experience, supporting managers to provide quarterly updates and share team stories.Continue team development sessionsPromote resources and development in the Leadership Community using Microsoft Teams			<ul style="list-style-type: none">Continue to promote Team Development sessions.Continue to promote Trauma informed Practice learning events.Highlighting the effectiveness of the Safety, Health and Wellbeing activity calendar and its impact on local environments through Our News.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-32 Public Dental Service Review				<div><div>97%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Implementation of the Public Dental Service review Programme Board recommendations					
Project Sponsor			Project Manager		
Lisa Dorrian			Lisa Dorrian		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
• 97% of recommendations completed or rolled to live BAU Operational and Strategic work plan.			• Final action outstanding action should be completed in Jan/Feb 2025.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-33 Children & Young People’s Mental Health & Wellbeing				<div><div>75%</div></div>	Green – Project on track
Original Project End Date		Forecast Project End Date		Date of last project board	
31-Mar-2025		31-Mar-2025		14-May-2024	
Project Description					
Implement Children & Young People’s Mental Health & Wellbeing action plan					
Project Sponsor			Project Manager		
Claire Carthy			Vivienne Tennant		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">Grant funding allocation being actioned as expected. No underspend anticipated.On track for full reporting to Scottish Government April 2025 by all beneficiaries of the grant funding.			<ul style="list-style-type: none">Plan project spend for 2024/25.Clarify funding stream.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
		Improve outcomes for children and young people in relation to their mental health and wellbeing.			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					








PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-34 HSCP Strategic Plan				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		29-Aug-2024		
Project Description					
Develop HSCP Strategic Plan 2025 onwards					
Project Sponsor			Project Manager		
Alison Willacy			Andy Craig; Matthew Forbes		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• First draft of Strategic Plan developed.• Second phase of consultation commenced in November.			<ul style="list-style-type: none">• Conclude the second phase of consultation.• Develop second draft of the Strategic Plan.• Present the HSCP Strategic Plan 2025-30 to the IJB in March 2025 for Approval.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					



PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-35 De-prescribing & Realistic Medicine				<div>50%</div>	Amber – Project at risk
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Implement focussed programme of de-prescribing and realistic medicine					
Project Sponsor			Project Manager		
Jude Marshall			Carolyn Fitzpatrick; James Johnstone		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">£14,188 savings achieved at end of November 2024. December data will not be available until January 2025.Overprescribing workstream is underway.Engagement undertaken so far in relation to medicine waste: Clinical Director attendance and presentation at Public Service User and Carer Forum; social media resources; internal discussions with HSCP staff; and technical notes to elected members & officers.			<ul style="list-style-type: none">Devise action plan from overprescribing questionnaireUndertake deprescribing MDT lunchtime/evening learning sessionsTest of change to be implemented, targeting one care home with patients to be reviewed by Dr Marshall, working with pharmacy team to deprescribe and quantify cost savings with view to rolling out to other care homes as a spend to save initiative.		
Reason for RAG Status					
Delivery is currently off-target.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-36 Adult Social Care Services				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Maximise efficiency within in-house adult social care services					
Project Sponsor			Project Manager		
David Aitken			Richard Murphy		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Care at Home Services prioritising hospital discharge and reablement supports by operating a community waiting list, and avoided using agency staff leading up to Christmas.• Day Services managing demand and freeing capacity by combining the Allander service and Outlook Community Service staff to expand large group activities in the centre and the community. This allows some cost avoidance and frees potential space for repatriation of customers in high packages of care to in-house services.• Community Occupational Therapy undertaking a review to seek efficiencies, some of which have already been realised by better demarcation between teams on ordering of equipment and by scrutinising the appropriateness of large equipment orders.• Pineview ASD Housing service are mid-review and examining options for provision of best value and to achieve cost savings. Part of this process has provided a staffing matrix which meets the needs of residents whilst stripping the payroll budget to a minimum.			<ul style="list-style-type: none">• Continuation of ongoing actions with the completion of the Pineview process anticipated by June 2025 and completion of the Community OT review by April 2025.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			









Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✓	✓	✓	✓	✗	









PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-37 Care of Gardens Scheme				<div><div>100%</div></div>	Project Complete
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		01-Oct-2024		
Project Description					
Undertake a review of the Care of Gardens Scheme to develop a new model operating within the available financial envelope					
Project Sponsor			Project Manager		
Jean Campbell; Derrick Pearce			Jean Campbell; Derrick Pearce		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
Detailed PID and EQIA presented to IJB in August seeking approval to cease the delivery of this service from the 1st April 2025 – now approved. Considered through Council 26th Sept and letters issued to all service users w/b 30th Sept to advise them on the cessation.			Project complete.		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-38 Transport Provision				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Review of transport provision					
Project Sponsor			Project Manager		
David Aitken			Gayle Paterson		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none"> Options Appraisal drafted for presenting to SMT Jan 25. 			<ul style="list-style-type: none"> Transport EQIA to be carried out or reviewed; Options paper to be presented to SMT Jan 25. 		
Reason for RAG Status					
There are no significant risks or issues at this time.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-39 Primary Care Improvement Programme				<div><div>75%</div></div>	Green – Project on track
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025				
Project Description					
Continued implementation of the East Dunbartonshire Primary Care Improvement Programme					
Project Sponsor			Project Manager		
Jude Marshall			James Johnstone; Dianne Rice		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Following cessation of wellbeing service, all alternative options have been considered and unfortunately no alternative solution has been identified. Therefore, to support clinical practitioners, patient experience and signposting by appropriate staff, resources have been shared with practice teams.• Minimal phlebotomy service launched within Bearsden & Milngavie on 4th November 2024. Each practice has access to one session per week.• The wider PCIP resource sharing is being reviewed to support a rebalance in January 2025. For ANPs specifically work is ongoing to plan as we now have to consider replacing lead ANP who will retire in March 25 and factor in 1 year maternity also commencing in March 25.			<ul style="list-style-type: none">• Review equitable PCIP resource allocation.• Lead ANP post currently advertised. Planning for team will be undertaken once post has been filled and handover undertaken.• GP Engagement Event planned for 29th January 2025		
Reason for RAG Status					
There are no significant risks or issues at this time.					

Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
✗	✓	✓	✓	✗	✗

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-40 Property Strategy				<div><div>80%</div></div>	Amber – Project at risk
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		18-Sep-2024		
Project Description					
Progression of Property Strategy to redesign and refresh current accommodation					
Project Sponsor			Project Manager		
Derrick Pearce			Vandrew McLean		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">• Bishopbriggs Retail Units capital funding secured in December 2024, across 2024/2025 and 2025/2026. Await conclusion of lease, with projected date of entry January 2025. Project could complete by July 2025.• Milngavie Police Station – Feasibility Study complete, report with HSCP to consider next steps to seek funding/transfer of asset – viability.			<ul style="list-style-type: none">• Outcome of Bishopbriggs approved move to signing of lease and mobilisation of contractors January 2025• Review of initial Design and Feasibility Study for Milngavie Police Station with SMT.		
Reason for RAG Status					
Lack of funding via NHSGGC or HSCP budgets to progress actions. If unable to progress projects, risks to service delivery and contractual commitments such as MOU for PCIP and other services.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A	<ul style="list-style-type: none">• Local service delivery• Collaborative working across services and multi-agencies			
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

PROJECT RAG STATUS UPDATE					
Project ID/ Project Name		Previous Status	Current Status	Project Progress to Date	RAG Status
HSCP-24-41 Digital Strategy				<div><div>50%</div></div>	Amber – Project at risk
Original Project End Date	Forecast Project End Date		Date of last project board		
31-Mar-2025	31-Mar-2025		24-Sep-2024		
Project Description					
Implement actions in the HSCP Digital Strategy					
Project Sponsor			Project Manager		
Derrick Pearce			Andy Craig		
HIGHLIGHT REPORT					
Actions completed within the last reporting period			Actions planned in the Next Reporting Period		
<ul style="list-style-type: none">Digital telecare is live.New HSCP website launched on 31 October.			<ul style="list-style-type: none">Senior Management Team review of Digital Action Plan to identify projects that will not be progressed due to financial and resourcing constraints		
Reason for RAG Status					
Digital reserve budget no longer available and there are delays in the joint desktop, transcription solution, digital monitoring solution, and social work information system projects.					
Benefits					
Target £ (Indicate Year)	Actual Predicted (Indicate Year)	Other Intended Benefits			
N/A	N/A				
Drivers for Change					
Improved efficiency	Corporate priorities	Statutory & Legal	Service Delivery	Sustainability	Maintenance & Enhancement of core assets
					

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE AUDIT & RISK
COMMITTEE**

DATE OF MEETING: 30th JANUARY 2025

REPORT REFERENCE: PERF/300125/06

CONTACT OFFICER: DERRICK PEARCE, CHIEF OFFICER

SUBJECT TITLE: HSCP CORPORATE RISK REGISTER UPDATE

1.0 PURPOSE

- 1.1** The purpose of this report is to provide an update on the Corporate Risks and how they are mitigated and managed within the HSCP.

2.0 RECOMMENDATIONS

It is recommended that the Committee:

- 2.1** Consider and approve the Corporate Risk Register attached as **Appendix 1**.

DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP

3.0 BACKGROUND/MAIN ISSUES

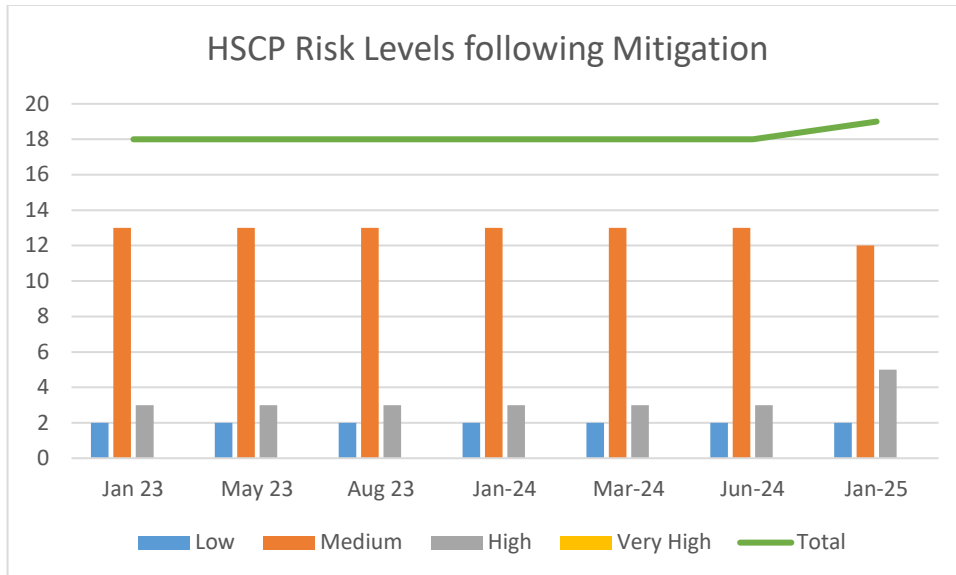
- 3.1** The Corporate Risk register reflects the HSCP Board's Commitment to a culture of improved performance in the management of Corporate Risks.
- 3.2** Individual Service Risk Registers are reviewed and updated on a monthly basis, as appropriate, by the Operational Leads within the HSCP. These capture a more detailed picture of individual service risks and include those services hosted within ED HSCP. This aligns to the policy requirements which states that all high and very high service levels risks should be reviewed monthly to ensure the risk in being managed with lower level risks reviewed quarterly.
- 3.3** The Corporate Risk Register is reviewed at least monthly by the Senior Management Team to ensure scrutiny, review and updating. It captures the high level risks across the HSCP and the hosted services.
- 3.4** The Risk Register provides full details of all current risks, in particular high level risks, and the control measures that are in place to manage these.
- 3.5** There are a total of 19 risks included within the HSCP Corporate Risk register. This represents an increase of 4 risks for the HSCP from that previously reported.
- 3.6** The additional risks reported in this period relate to:-
- HSCP16 is an escalation of the risk related to a failure to deliver Prison Based Social Work in line with the Memorandum of Understanding (MOU) at HMP Low Moss. This is a consequence of insufficient funding and rising demand. A number of mitigating actions have been identified which will seek to mitigate this risk from a risk score of 16 to that of a 9.
 - HSCP17 is a lack of and/or insufficient funding from central government to offset the planned increase in employer's national insurance rate across commissioned services. This will result in additional and significant financial pressures for the HSCP and Providers / services. Scottish Government is reviewing, pending confirmation in next few weeks as to whether additional funding may be made available. Pending determination, the Council and HSCP is working collaboratively to estimate the likely cost impact, provide appropriate assurance to providers and liaising with Sector Leads re updates on Provider engagement with SG. Determined as high level risk.
 - HSCP18 is a risk relating to permanent recruitment of senior management roles including Chief Finance Officer and Section 95 Officer, as well as Head of Health and Community Care Services. Mitigation of risk until recruitment progresses include allocation of additional duties across the Senior Management Team, Interim cover arrangements to backfill posts and support from NHS GG&C and East Dunbartonshire Council Finance Teams. This risk and mitigations will continue to be reviewed until recruitment concludes.
 - HSCP19 details the impact on the Reduced Working Week for NHS GG&C staff in scope, who will reduce from 37 hours per week to 36.5 in April 2025, and a further reduction to 36 hours per week in April 2026. Work is

underway across services to assess and mitigate impact on service access and provision for each further reduction.

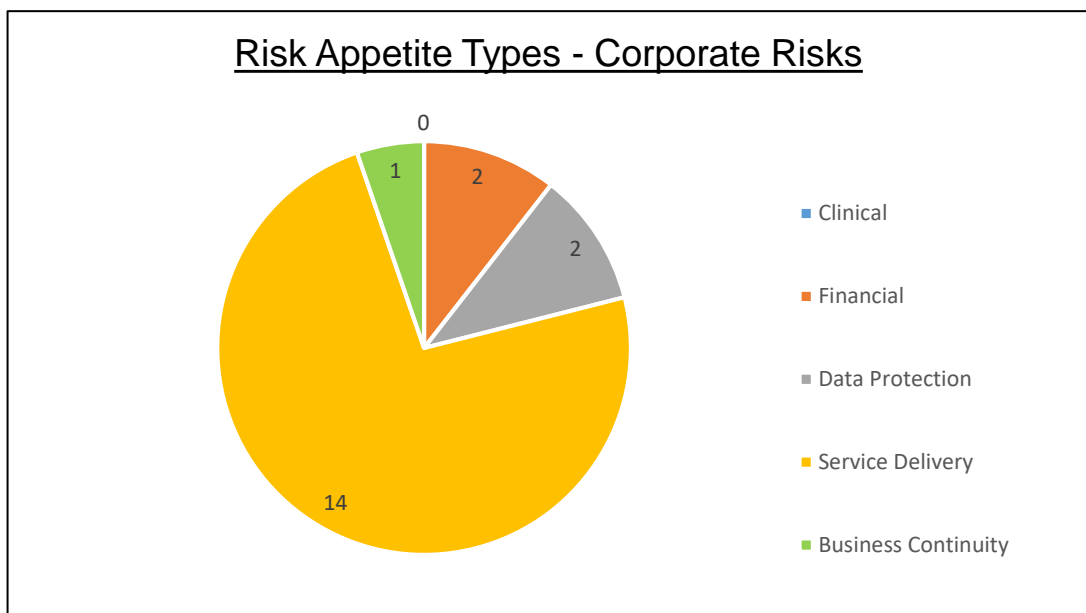
- 3.7** There has been a review of the previously reported risk scores and management actions identified to seek to mitigate risks and while these remain key actions they are having a minimal impact on the risk scores to date which have remained largely the same as those previously reported for risks HSCP2 to HSCP8 and HSCP10 to HSCP14.
- 3.8** There has been a significant change to the risk scores for HSCP01 and HSCP09 related to the ability to deliver a balanced budget and the failure to achieve transformational change and service redesign plans within necessary timescales and at the pace required. These have both been escalated to a risk score of 25, the highest risk score which can be attributed under the risk management policy. This is set in the context of the sustained and increasing financial challenges for the HSCP, the decline in reserve balances, which are no longer in line the HSCP reserves policy for levels of contingency reserves, and the scale of transformation and redesign required to deliver a sustainable financial position in the context of limited resources to take initiatives forward.
- 3.9** There are a number of risk management actions identified to seek to mitigate these risks to a risk score of 16, which still remains a high risk for the partnership. These include monitoring the delivery of savings plans already identified through the HSCP Annual Delivery Board, reviewing and updating the IJB Medium Term Financial Plan and the continued work of the budget working group to scope and progress budget savings options to deliver a sustainable financial position.
- 3.10** Of the 19 risks identified within the Corporate Risk register, 3 (0) are considered to be very high risk (priority 1), 11 are considered to be high risk (priority 2) and 5 are considered to be a medium risk (priority 3). Following the risk management actions set out, this reduces to 5 as high risk, the remaining 14 risks reducing to medium or low risks.
- 3.11** The remaining high risk areas relate to: inability to achieve financial balance (HSCP01); risk of failure to achieving transformational change and service redesign plans within necessary timescales (HSCP09); failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital (HSCP10); inability to secure appropriate accommodation in the West Locality to deliver effective integrated health and social work services in that area (HSCP13). There are a number of management actions identified which seek to mitigate the risks as far as possible.
- 3.11.1** HSCP01 – the HSCP retains a general reserves balance, albeit indications are that this will no longer comply with minimum prudent levels as set out within the Reserves Strategy, and there remain a number of earmarked reserves to deliver on specific strategic priorities. The HSCP Board set a balanced budget in March 2024, albeit this relied on the use of reserve balances and work continues through the medium term financial strategy to identify saving options to deliver financial sustainability into future years. The scale of the financial challenge ahead means the IJB remains significantly challenged to set a balanced budget without additional

funding to support demand pressures or without the reliance on further reserve balances.

- 3.11.2** HSCP09 – the HSCP SMT continue to meet weekly following the approval of the Budget 24/25 to scope further recurring budget savings options which will seek to deliver a balanced budget for 2025/26. In addition there have been 8 weekly meetings established with staff partnership colleagues to ensure an open, transparent approach to any proposals which may have a workforce implication. A robust project management structure has been put in place to oversee the development and progression of the savings programme and ensure that any further options are subject to scrutiny, have an EQIA in place and are reported and approved through the proper governance processes. The scale of the financial challenge requires significant transformation and service redesign options to be delivered at pace in the context of limited resources to take forward the volume of change projects required.
- 3.11.3** HSCP10 – the risk score remains high for this area given the continued pressures on the system and in addition the impact of budget savings options approved in March 24 which may adversely impact achievement of reductions in occupied bed days and delayed discharge performance. This is the subject of regular reporting through the IJB and attracts significant scrutiny from both the NHS Board and nationally through the Scottish Government. Performance continues to be challenging in this area.
- 3.11.4** HSCP13 – options for securing accommodation in the west locality remain challenging in the context of a diminishing pot to support capital investment through our partner organisations or through HSCP reserves. However there has been a positive development in the capital funding of accommodation in Bishopbriggs, which will provide high specification clinical space for an initial period of 10 years with an option to extend to 15 years. This accommodation should be available by July 2025. The HSCP continue to explore alternative options through maximising clinical space within existing HSCP accommodation and exploring feasibility studies options which may arise within the local area.
- 3.12** HSCP17 (new risk) has been scored at 20 which is also high risk, the HSCP is awaiting further update from the Scottish Government. Pending determination, the Council and HSCP is working collaboratively to estimate the likely cost impact, provide appropriate assurance to providers and liaising with Sector Leads re updates on Provider engagement with the Scottish Government.



3.13 The majority of risks on the corporate risk register can be categorised as risk to service delivery.



3.14 A copy of the HSCP Corporate Risk Register is included as **Appendix 1**.

3.15 In terms of horizon scanning, there are a number of emerging risks for the HSCP, however the likelihood that these events may occur and the extent to which they will have a negative or positive impact on the HSCP is still under review. These relate to:

- The implementation of safe staffing legislation – emerging information from the application of common staffing tools suggest that we may be under resourced in some areas.
- Impact of financial position on service delivery and savings programme ongoing to maintain financial sustainability

- Ongoing national debate in relation to the national care service policy aspirations.

- 3.16** The HSCP also has a number of service risk registers in place provides a systematic and structured method to support the risk management process. Information informing the risk register will be captured using Datix system and Social Work recording. The risks included are of a more operational nature, service specific and tend to be more fluid in how they appear on the register the risk score attached and the management actions to mitigate the risks. There are a total of 21 service risk registers with 79 live/active risks associated with these registers. Of the 79 risks, 32 are Low risks, 35 are Medium level risks, 10 are High level risks and 2 are Very High risks.
- 3.17** The two very high level risks on the service level risk registers relate to staffing for the Community Mental Health Team (CMHT) and Learning Disability and inpatient posts within Specialist Children Services.
- 3.18** High level risks cover areas of staffing being managed within their service for Health Visiting and School Nursing. Also, an increased demand in CAMHS tier 3 services, prescribing costs and the breakdown of NDIP (national dental inspection programme) Software.
- 3.19** The process for escalation to the corporate risk register will depend on a number of factors such as risk score, ability to continue to manage risk at a service level or where risk have an impact across the HSCP and are not solely within one service area.

4.0 IMPLICATIONS

The implications for the Board are as undernoted.

4.1 Relevance to HSCP Strategic Plan 2022-2025 Priorities;-

1. Empowering People
2. Empowering Communities
3. Prevention and Early Intervention
4. Public Protection
5. Supporting Carers and Families
6. Improving Mental Health and Recovery
7. Post-pandemic Renewal
8. Maximising Operational Integration

4.2 Frontline Service to Customers – None.

4.3 Workforce (including any significant resource implications) – there are particular workforce issues highlighted throughout the risk register, particularly related to the challenges in recruitment and retention of staff into key frontline services and managing ongoing absence across critical services. Workforce issues will be addressed through the HSCP Workforce Strategy.

- 4.4 Legal Implications – The HSCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
- 4.5 Financial Implications – There are key high level risks to the HSCP which will have a financial impact going forward and where there will require to be a focus on the delivery of transformation and service redesign to support financial sustainability and the delivery of financial balance in future years.
- 4.6 Procurement – None.
- 4.7 ICT – None.
- 4.8 Corporate Assets – None.
- 4.9 Equalities Implications – None
- 4.10 Sustainability – None.
- 4.11 Other – None.

5.0 **MANAGEMENT OF RISK**

The risks and control measures relating to this Report are as follows:-

- 5.1 This risk register is an aggregate of all service specific Risk Registers and control measures must be reviewed and updated regularly to reduce risk.

6.0 **IMPACT**

- 6.1 **STATUTORY DUTY** – None
- 6.2 **EAST DUNBARTONSHIRE COUNCIL** – The HSCP Board Risk Register contributes to East Dunbartonshire Council Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
- 6.3 **NHS GREATER GLASGOW & CLYDE** – The HSCP Board Risk Register contributes to NHS GG&C Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
- 6.4 **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction Required.

7.0 **POLICY CHECKLIST**

- 7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

- 8.1 **Appendix 1** - HSCP Corporate Risk Register January 2025

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP

Completed by

**Jean Campbell (CFO) updated by
Vandrew McLean**

Date created/
updated

Updated 22nd January 2025

Risk is the chance of something happening which will cause harm or detriment to the organisation, staff or patients. It is assessed in terms of likelihood of an event occurring and the severity of its impact upon the organisation, staff or patients.

The Integration Joint Board has adopted the following scoring system which enables risks to be prioritised.

Likelihood (L)		Consequence (C)		Risk (LxC)	= Priority
Almost certain	5	Extreme	5	20 - 25	= Priority 1: VERY HIGH
Likely	4	Major	4	12 - 16	= Priority 2: HIGH
Possible	3	Moderate	3	6 - 10	= Priority 3: MEDIUM
Unlikely	2	Minor	2	1 - 5	= Priority 4: LOW
Rare	1	Negligible	1		

The Boards Shared Risk Register comprises those risks that have been assessed as being high or very high.

Risk Appetite/Tolerance matrix

Likelihood	Consequence /Impact				
	1 - Negligible	2 - Minor	3 - Moderate	4 - Major	5 - Extreme
Almost Certain - 5	5	10	15	20	25
Likely - 4	4	8	12	16	20
Possible - 3	3	6	9	12	15
Unlikely-2	2	4	6	8	10
Rare - 1	1	2	3	4	5

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Current Risk Score (Equals R*)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Target Risk Score (Equals N*O)	Priority	Risk Lead	Risk Owner
HSCP1	Inability to achieve recurring financial balance	Rising demand for services due to demographics, new legislation, new national policy, changing societal profile due to economic downturn, post covid service demand impacts, increasing complexity of demand, increasing public expectations re service provision, public service financial challenges resulting in requirements to make financial efficiencies. Cost of living price increases across in house and commissioned services. SG funding settlements not as expected / non recurring nature of funding, challenging budget settlements from partner organisations. Challenging savings programmes in place with increased reliance on reserves balances to achieve a balanced budget.	Reduced ability to maintain service levels leading to service reductions / cessation / potential risk of poor of delivery of service / harm to individuals; inability to offer competitive rates to service providers with potential loss of provider / risk to provider sustainability locally; cuts to staffing numbers in post; reputational risk to the HSCP, negative impact on performance and meeting set targets. Contracts for services being terminated and individuals waiting longer for access	Financial	Annual budget setting process undertaken in discussion with finance leads for Council and Health Board. Specific investment from SG to support HSCP strategic and national objectives. Annual Delivery Plan incorporating dis-investment / savings options developed and delivered. Internal Budget controls/Management systems and regular financial meetings with Council and NHS finance leads. Programme of efficiency plans established for coming year. Reserves Strategy in place to ensure minimum prudent levels of contingency reserves	5	5	25	1	Risk	Continued liaison with other Chief Finance Officers network / engagement with SG, (ongoing) Monitoring of delivery of efficiency plans for the coming year through the HSCP Annual Delivery Plan board. (March 2025) Review and update of a medium term financial plan to support longer term sustainability updates annually to reflect current financial landscape. (March 2025) Ongoing review / re designation of earmarked reserves.(March 2025)	4	4	16	2	Chief Finance & Resource Officer	Chief Officer
HSCP2	Failure to implement adult support and protection improvement plan.	Quality assurance capacity in professional roles is limited due to focus on other areas of work including provision of ASP training as identified by recent joint ASP inspection	Some adults at risk may not receive the structured statutory intervention and support that they require. Impact on outcome of inspection action improvement plan delivery.	Service Delivery	Social Work and Multi-agency Adult Support & Protection (ASP) procedures, including quality assurance and audit measures, and an appropriate training programme are in place and up to date. Improvement actions identified through the recent Joint Inspection of Adult Support and Protection Services. Funding identified to support the recruitment to the ASP Training post to create capacity to support wider ASP agenda	3	4	12	2	Treat	Delivery of the improvement action plan arising from the Joint Inspection of Adult Support & Protection Services (October 2026). Recruitment to ASP Training post (April 2025). Plan to review Public Protection Team activity over 2025.	2	4	8	3	David Aitken, Head of Adult Services	Protection Chief Officers' Group
HSCP3	Failure to comply with General Data Protection Regulations - loss of sensitive personal data (this risk and mitigation relates to personal data held which is the data controller responsibility of NHS GG&C or ED Council)	Structural changes require new and more sophisticated forms of data management. Lack of understanding and awareness of Data Protection legislation Increasing demand and competing priorities cause workers to have decreased awareness and lessened regard for Information Security. Inadequate training for staff and use of technologies.	Breach of Information management legislation. Harm or reputational risk to individuals whose data is lost or inappropriately shared. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	Professional Codes of Practice Procedures are in place on all sites for use/release of data. Monitoring of Information Governance Standards and agencies' Security Policy, Caldicott Guardian responsibilities, NHSGGC-wide Information Governance Steering Group. Information Sharing Protocol (endorsed by the Information Commissioner) in place for HSCP. An on-going programme of awareness and training will continue. Policies updated to reflect GDPR and new e-mail policies in place to meet government's secure email standards. All laptops (now including University equipment) encrypted. Extended use of electronic records. A programme of work re the systematic audit of access to electronic records is being extended beyond the Emergency Care Summary includes the Fair Access process. Access to health records is controlled via a role based access protocol signed off by senior clinicians and the Caldicott Guardian.	3	3	9	3	Treat	SMT implements and reviews governance arrangements to comply with legislative requirements. Action plan in place to manage staff's adherence to GDPR including Information Asset register and Information Management Liaison Officer (IMLO) role. Digital GDPR training now mandatory for staff with network access along with specific training delivered by Information Governance Leads for NHSGG&C. (March 2025) A new Records Management Code of Practice for Health and Social Care 2024 has been released principally for NHS, training expected via NHSGG&C on new Code of Practice.	2	3	6	3	HSCP Corporate Business Manager	Chief Officer
HSCP4	Failure to comply with General Data Protection Regulations - failure to destroy records in line with schedule of destruction dates	Lack of understanding and awareness of Data Protection legislation, increasing demand and competing priorities cause workers to have decreased capacity and lesser regard for record destruction requirements. Volume of information assets / records is significant and duplicated across shared drive. Classification of records is cumbersome and clunky and difficult to understand. New Records Management Code of Practice for health and social care which will change retention periods for digital records, lack of resource capacity in HSCP staffing and EDC to support this agenda. Additional requirements for records related to the Scottish Covid Inquiry records retention.	Breach of Information management legislation. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	A programme of work to catalogue, assign destruction dates to, and destroy records has been developed but not yet implemented due to staff capacity issues across HSCP records. IMLO reports to SMT on status of work. Delays in delivery due to Covid which has compounded position. Record Management Plan in place for HSCP with actions for continuous improvement.	4	2	8	3	Treat	New retention and destruction protocols for social work records (integrating paper and electronic records) being rolled out which will require capacity to address paper records at site. Review of staffing position to prioritise task. Development of an approach for delivery for 2024-25. Review of file classification and rationalisation of number of information assets continuing. (March 2025). SW post being considered to address review of records - ongoing 2025. Records post(business support) health post fixed term being held by recruitment agency NHSGG&C.	2	2	4	4	HSCP Corporate Business Manager	Chief Officer
HSCP 5	Failure in service delivery through failure of business continuity arrangements in the event of a civil contingency level event	Poor/ineffective Civil contingencies planning. Lack of suitably trained resource. Disjointed partnership working.	Reputational damage Legislative requirements not being complied with. Disruption to services. Loss of life or injury to public and or staff across the HSCP. The requirements of the Civil Contingency (Scotland) act 2005.	Business Continuity	Regular testing and updating of emergency plans (multi-agency response) and Business Continuity Plans. Comprehensive plans for a Pandemic outbreak, and updated PARD / Critical Persons List.	2	5	10	3	Tolerate	Business Continuity plans. Multi agency working. Compliance with national alerts. Civil contingency. Prevent training. Winter planning. Pandemic specific business continuity approach to be regularly refreshed. (updated annually) Engagement in Council / NHS business continuity planning to ensure alignment across partner agencies. (ongoing)	2	5	10	3	Planning, Performance & Quality Management Manager	Chief Officer
HSCP 6	Failure to secure effective and sufficient support services from NHS GG&C and EDC to plan, monitor, commission, oversee and review services as required including functions delivered by business support services.	Limited resources across NHS GG&C and ED Council to manage increasing demands and competing priorities HSCP reliance on NHS GG&C and EDC IT infrastructure and systems. Performance reporting support, finance, HR, information governance etc. Frequency of change demands for CareFirst and NHS GG&C systems such as EMIS high and outwith our control, arising from new reporting requirements and changing legal/policy etc underpinning requirements. Tightening budgets result in focus on efficiencies within support functions.	Failure to effectively and securely store and retrieve records - case management systems become outdated; inability to effectively and timely share information, inability to be effective in digital collaboration with partners represented on the group. Regular meetings with Key Managers to review support arrangements in place aligned to strategic priorities and Annual delivery plan actions.	Service Delivery	Engaged in Board wide process to ensure proportionate allocation of support resources. Chief Officer attends constituent body CMT / SMT meetings to represent HSCP requirements for support. Groups established to develop and progress work plans in collaboration with partners represented on the group. Regular meetings with Key Managers to review support arrangements in place aligned to strategic priorities and Annual delivery plan actions.	3	3	9	3	Tolerate	Collaborative work and engagement with NHS GG&C and ED Council to share understanding of support requirements and reach agreement as to how this is delivered in the most effective manner (ongoing) Streamline and prioritise processes where appropriate.(31 March 2025)	3	3	9	3	Chief Finance & Resource Officer	Chief Officer
HSCP 7	Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties. Specific workforce pressure areas are Mental Health Officers, qualified Social Workers, Personal Carers, Health Visitors, Psychologists and General Practitioners (independent contractors).	Risk reflects national and local workforce pressures. The reduction in numbers of registered staff in post. Ageing workforce able to retire, limited numbers of staff in training to take up post requiring a secondary qualification, lack of remuneration for specialist qualifications (MHOs) leading to inability to retain staff after training. Local pay and grading comparable to other areas, low rates of pay for care at home staff with year on year increases limited to SLV increases. High caseloads within health visiting service compared to other areas across GG&C. National shortage of social care workforce. National recruitment and retention challenges in relation to GPs.	Failure to accurately assess and respond to risk. Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced or reliance on agency cover at premium cost. Fragmented services, increased complaints, service user detriment, reputational damage. Inability to support the shift in the balance of care between secondary and primary care. Inability to support the transformational change agenda in relation to GMS contract, unscheduled care. Poorer patient/service user outcomes. Reduction / consolidation in the number of steps within the health visiting pathway.	Service Delivery	Local workforce plan in place. Vacancy management process in place. Implementation of MHO Role within Social Work Mental Health Team will mitigate MHO workforce risk and reliance upon agency MHOs. Work with Chief Nurse to raise concerns corporately and nationally re community nursing and health visiting workforce and make ongoing representation for funding allocation to East Dunbartonshire. Progress innovative methods for recruitment of staff across the HSCP but particularly promoting a rolling programme of recruitment for care at home staff. Increase staff supervision, prioritise high risk / complex cases. Support national conversation re GP recruitment and retention.	4	3	12	2	Treat	Develop and regularly review workforce plan for 2022-2025 in line with HSCP Strategic Plan. (March 25). Revised recruitment protocol in place to support SMT overview of workforce issues. Review options for 'market forces' review of pay and grading. (ongoing) Further amalgamate health visiting contacts, consider skill mix where appropriate and other mechanisms for delivery of services.(March 25)	3	3	9	3	Heads Of Services	Chief Officer
HSCP 8	Failure of external care providers to maintain delivery of services particularly related to care home and care at home provision.	Uncontrollable market forces (recruitment /retention, increasing cost pressures associated with living wages and wider cost of living crisis, capacity implications due to Scottish Living Wage (SLW) / benefit cap), Increasing Care Inspectorate /Public Health demands, limits on public sector finances to meet uplifts in provider costs. Challenging contractual discussions related to the NHC / SXL. Extra costs and affordability. Reducing resources available via SCT to provide the level of support, oversight and intervention required across the market	Service continuity disrupted / ceases. Home care provision at risk, large scale / volume improvisation required in event of care home closure, impact on any other local related homes. Reduction in available capacity across care at home sector to meet current / future demand. Fragmented services Increased risk of assessed needs not being met, service user detriment through lack of services or timely intervention. Unable to meet statutory requirements & duty service user detriment through lack of services or timely intervention. Increased complaints Reputational risk to the HSCP	Service Delivery	Contract Management Framework (across Risk Assessment (RAG's) / monitoring & oversight of Care Home sector Regular checks / audits of Business Continuity Plans & alignment to HSCP BC Plan. Assurance Visits. Established Care Home & Care at Home Sector Leads to help support oversight arrangements CI Regulation/Inspection framework SXL team - providing national oversight of providers. SCT prioritise business daily and direct support accordingly SCT structure currently under review	3	4	12	2	Treat	Enhanced support and monitoring across care home services, daily /weekly checks via QIRs, RAG rating, Provider Forums, Established Sector Leads, Weekly oversight via ORG, early notice notification alerts via SXL & Network groups, process for review of provider sustainability and adequacy of rates for service delivery. (ongoing). Local engagement with providers on sustainable fixed rates for care at home / supported living contracts (25/26)	2	4	8	3	Head of Health & Community Care	Chief Officer
HSCP 9	Risk of failure to achieving transformational change and service redesign plans within necessary timescales and at the pace required.	Lack of capacity within HSCP services and those supporting transformational change to deliver full change programme. Options for delivering transformation through efficiency / cost reduction diminishing without significant impact on levels of service delivery and performance. Scale of financial challenge is growing.	Significantly negative impact on ability to delivery medium to long term organisational outcomes as per the Strategic Plan. Inability to achieve financial balance. Increased risks to patients / service users who may wait longer for access to services. Negative impact on performance targets with increased waiting lists / times.	Service Delivery	Development and scrutiny of annual delivery plans including actions for investment / dis investment. HSCP Delivery Plan Board oversees progress. Annual Business Plan in place. Performance reporting framework established to support tracking of progress. Support through Council and NHS transformation teams to progress priorities where these are significant organisational change. Early collaborative planning with ED Council and NHS GG&C re support requirements.	5	5	25	1	Treat	Work through staff and leadership teams to identify further efficiency and redesign options to bring forward in year. Fundamental shift in how services are delivered with a medium / longer term focus. Review of reserves to support redesign / smooth in any change programme. Budget working group established including staff partnership to review budget savings options through the financial year. (March 2025)	4	4	16	2	Chief Finance & Resource Officer	Chief Officer
HSCP 10	Failure to deliver on actions to support the implementation of the Un-scheduled Care Commissioning Plan and inability to support early, effective discharge from hospital	Lack of recurring funding to deliver on key actions. Increasing number of admissions placing increasing demands on discharge planning, capacity and ability of care homes to take individuals, additional pressure on care at homes services to support individuals to remain safely at home. Budget savings options in relation to care home placement impacting on timeliness for admission to care homes from hospital and community. Demands for complex care at home packages outstrip ability to supply through in house / commissioned providers. A11 legislation impacts ability to move individuals and those exercising choice and awaiting preferred care home.	Adverse impact on achievement of reductions in occupied bed days and delayed discharge performance. May adversely impact on waittimes for people in community being admitted to care homes when assessed need identified.	Service Delivery	Identification of non recurring funding streams. Hospital assessment team staffing cohort maintained to ensure sufficient assessment function to meet demand, working closely with care providers to determine real time capacity to support discharge, commission additional care home places to meet demand, monitoring absence and enhancing capacity within care at home services to support discharge home.	4	4	16	2	Treat	Review further options for increasing capacity within care home provision and care at home through recruitment drive and further re-direction of staff. Prioritise ongoing investment through Adult Winter Planning funding to increase capacity across the HSCP in direct care services to support early and effective discharge. (March 2025) Risk management approach to ensure oversight of people who are awaiting admission to hospital. Robust assurance and reporting processes in place to monitor impact on unscheduled care targets.	3	4	12	2	Head of Health & Community Care	Chief Officer
HSCP 11	Failure of some or all of General Practice to deliver core services.	Demand levels rise above available capacity within existing General Practice(s) or staffing levels fall below a level where General Practice(s) can safely operate to deliver urgent and/or vital services. Failure to retain / recruit GPs. Increased workload created to longer waiting times for specialist assessment / intervention in acute sector leading to increased numbers of enquiries and complex consultations within the community.	Local population no longer able to access appropriate safe level of medical and nursing care within their usual General Practice setting and delay in access to specialist level assessment and treatment. Potential increase in all cause morbidity and mortality and increase on acute sector at a time when they are already likely to be overwhelmed.	Service Delivery	Escalation offering limited practice level flexibility to non urgent work streams with further escalation guidance in place if required. Strengthening of Business Contingency Plans by each East Dunbartonshire Practice, with confirmed 'Buddy' arrangements. Discussion and agreement on General Practice consolidation at cluster level and HSCP level & planning around potential single point of GP level care. Pathway in place for practices to seek support via buddy practice, cluster group or wider HSCP if required.	2	4	8	3	Treat	HSCP taking a proactive approach to liaising with local practices to offer early support with redeployment of staff or assisting budding arrangements including the redeployment of HSCP PCIP staff where possible.	2	3	6	3	Head of Health & Community Care	Clinical Director
HSCP 12	Failure to deliver the MOU commitments within the Primary Care Improvement Plan	Lack of adequate funding to support full delivery of the core MOU commitments, inability to recruit the required staff, lack of accommodation to support additional staffing. Cost of Vaccination Programme(VTP) greater than funding allocation available. Reliance on goodwill of GPs to support delivery of PCIP services is diminishing.	Failure to deliver contractual requirements, financial implications to meet contract defaults in the form of transitional payments, continued pressure on GPs to deliver non specialist functions identified to be met through other professional staff groups.	Service Delivery	Prioritisation of MOU commitments, maximise use of reserves to meet commitments where appropriate and non recurring, accommodation strategy to expand space capacity.	3	4	12	2	Treat	Representation to SG for funding to support full extent of MOU commitments, prioritisation of current funding allocation to core contractual commitments where appropriate	2	4	8	3	Head of Health & Community Care	Chief Officer
HSCP 13	Inability to secure sufficient accommodation in the West Locality to deliver effective integrated health and social work services in that area.	Lack of suitable options and capital funding available to progress development of an integrated solution, competition / prioritisation of need across NHSGGC and other HSCP priorities taking precedence, inability to deliver evidence need in context of NHSGGC priority matrix ie deprivation. Options for refurbishment / extension across HSCP and GP premises in the area very limited due to nature and location of current estate. Development of two retail units in Bishopbriggs (expected completion July 2025) will provide some capacity to deliver clinical treatments. There remains some pressure in the West Locality with options being explored with NHSGG&C and other partners.	Inability to offer integrated working and limited service delivery offering due to lack of available space to accommodate all service demand, lack of delivery on key strategic priorities eg PCIP, GPs remain in dated premises with little / no options for expansion to accommodate increasing demand related to housing / care home developments in the area, risk of GP Practice closure due to nature of tenure within the area with no ability of HSCP to respond. Development in Bishopbriggs will relieve pressures in this locality area.	Service Delivery	NHSGG&C Primary Care Property Strategy has been developed which sets out board priorities for primary care accommodation, ED HSCP Property Strategy in place 2023-2025 and regular engagement with colleagues within the Council / NHS board to scope options for progressing strategic priorities, GG&C HSCP Capital Planning Group established to review board wide HSCP priorities.	4	4	16	2	Treat	Progression of actions within ED HSCP Property Strategy have progressed and secured premises in Bishopbriggs. There is a need to revisit the business case for an Integrated Health & Care Centre in the West Locality, continue to apply pressure locally and with the NHS Board for re-prioritisation of this option, explore opportunities for allocation of capital funding within NHSGG&C and use of HSCP accommodation funding in collaboration with partners. Approval for Bishopbriggs Development has been approved with capital funding allocated, continue to explore alternative solutions to address remaining capacity within HSCP accommodation. Continue to explore additional accommodation options within the west locality. (March 2025)	3	4	12	2	Chief Finance & Resource Officer	Chief Officer

HSCB Corporate Risk Register @ 22nd January 2025																	
Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Current Risk Score (Equals H ¹)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Target Risk Score (Equals N ⁰)	Priority	Risk Lead	Risk Owner
HSCP 14	Failure to secure an alternative system to Carefirst for Social Work case management and provider financial payments.	Reliance on Council prioritisation of project in context of competing priorities across other Council services, lack of resources within the HSCP and Council support functions to progress implementation.	Current system not fit for purpose to meet the needs of system users. New cloud based systems in development and industry moving on leaving HSCP with out of date system and no opportunity for any further development beyond legislative requirements only. Lack of support in the event system malfunctions as system becomes obsolete. Limits opportunity for service redesign and efficiencies in working practices. Significant financial risks related to payment on planned service requiring manual processes to support variations. Lack of ability to interface to other key systems.	Service Delivery	Business case developed to support new system solution for SW caseload management and financial payments to care providers. Carefirst updates through HSCP Digital Board in place to support collaborative working across HSCP and Council services and promote importance and requirement for new system. Continued engagement with current system provider to ensure continued support available. Technical upgrades to most up to date version of system to ensure applicable for any system upgrades - legislative and reporting requirements being met only.	4	3	12	2	Treat	Escalation of business case to ensure prioritised for progression, identification and planning of resource requirements through carefirst steering group. Project Lead to be identified (June 2025)	3	3	9	3	Chief Finance & Resource Officer	Chief Officer
HSCP 15 - resubmitted to register	Ongoing negative impact to a range of Oral Health services by lack of Infection Control Doctor (ICD) input e.g current and upcoming ventilation/air handling upgrades across various Primary Care sites; any and all projects which require HAI scribe or Infection Control input, advice or signoff.	ICD postholder stood down from role in April 2022 and not replaced. Service has not been allocated to another ICD. In addition, service advised that Infection Prevention Control Nurse (IPCN) was unable to provide advice.	Delay to ventilation upgrades projects and switch-on of recently upgraded ventilation services. Heating/cooling issues impacting on suitability of some clinics in colder weather.	Service Delivery	Issue escalated within NHSGGC but no resolution to date.	4	4	16	2	Treat	CO to raise within board wide forums to secure a solution (March 2025)	2	4	8	4	General Manager - Oral Health	Chief Officer
HSCP 16 - new 17/10/24	Failure to deliver Prison Based SW in line with the Memorandum of Understanding (MOU) at HMP Low Moss.	The current funding received from SPS is insufficient to provide PBSW services to the prison population in Low Moss. Demand has increase as the prison population has grown, risk and complexity have increased, prison demographics have changed. Additional pressure arises from the fact that 1x FTE is on maternity leave.	The current team capacity is insufficient to deliver on the statutory requirements and terms of the MoU. The needs of the prison population may not be met and Public Protection compromised. Staff are under extreme pressure and have approach TU for support. Failure to deliver on contractual arrangements.	Service Delivery	Regular meetings with PBSW. Submission of Business Case to SPS to request increased funding. Regular meetings with the Governor.	4	4	16	2	Treat	Escalation of business case to ensure prioritised for progression, identification and planning of resource requirements through SPS and SG.	3	3	9	3	Head Of Children's Services and Criminal Justice	Chief Social Work Officer
HSCP 17 - new 8/01/25	Lack of and/or insufficient funding from central government to offset the planned increase in employers national insurance rate across commissioned services resulting in additional and significant financial pressures for the HSCP and Providers / services	Employers NI rate is set to increase on the 6th April 25. The Scot Gov is currently reviewing and is expected to confirm over the coming weeks whether any additional funding will be made available to offset the increase. If sufficient funding is not forthcoming, the financial burden will lie with the HSCP and Providers - necessitating a review of existing service and contracting arrangements. Service reductions and cessations are likely to absorb the cost	In terms of affordability, neither the HSCP or Providers can absorb this unplanned and presently unfunded cost pressure. The commissioned market is already compromised financially - exacerbated by the cost of living crisis and annual Scottish living wage uplift. To offset this pressure whilst ensuring	Financial	Aligned to the approach nationally, the HSCP is awaiting further update from the Scot Gov. Pending determination, the Council and HSCP is working collaboratively to estimate the likely cost impact, provide appropriate assurance to providers and liaising with Sector Leads re updates on Provider engagement with the Scot Gov	5	4	20	1	Treat	Ongoing liaison between the Council and HSCP. Commissioners from other HSCP's, Chief Finance Officers network / engagement with SG and Provider Reps. Limited action pending determination from the Scot Gov	4	4	16	2	Chief Finance & Resource Officer	Chief Officer
HSCP 18 - new 8/01/25	Senior Management Team Vacancies/Capacity	Due to promotions and planned absence key HSCP posts including CFO and Heads of Service are vacant.	Failure to meet all roles and responsibilities for key posts, such as Section 95 duties within the HSCP. Inability to meet statutory requirements/duties requiring support from Council and NHSGG&C.	Service Delivery	Temporary support plans in place allocating workload across SMT and seeking support via Council and NHSGG&C until recruitment can progress and review of management structure progresses.	4	3	12	2	Treat	Interim Management cover arrangements in place, with support from NHSGG&C and EDC. Continue to develop and regularly review cover arrangements until recruitment progresses and management structure is reviewed. Consider other mechanisms for delivery of services.	3	3	9	3	Heads Of Services	Chief Officer
HSCP 19 - new 8/01/25	Impact of further reductions to working week for NHSGG&C staff in scope	Reduction from 37 hours per week to 36.5 hours per week for f/t staff and pro rata reduction for p/t staff to be in place from April 2025. Further reduction anticipated 2025/April 2026 from 36.5 hours to 36 hours per week for f/t and pro rata for p/t staff.	Reduced ability to maintain service levels leading to service reductions / cessation; potential risk of poor service / harm to individuals. Increased complaints, service user detriment	Service Delivery	Local workforce plan in place all services require to review impact on reduction across HSCP. Review of priorities within services and impact of reduction in capacity/operating hours which may also impact on other services (internal or external).	4	3	12	2	Treat	Review service workforce plans and capacity for both reductions, investigate skill mix, opportunities for integrating access to services (single points of access) and other mechanisms for delivery of services.(March 26)	3	3	9	3	Heads Of Services	Chief Officer

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP
PERFORMANCE, AUDIT & RISK COMMITTEE**

DATE OF MEETING: 30 JANUARY 2025

REPORT REFERENCE: PERF/300125/07

CONTACT OFFICER: DERRICK PEARCE, CHIEF OFFICER

SUBJECT TITLE: AUDIT SCOTLAND REPORT – INTEGRATION
JOINT BOARDS FINANCE AND
PERFORMANCE 2024

1.0 PURPOSE

- 1.1** The purpose of this report is to present the Audit Scotland report on Integration Joint Boards Finance and Performance 2024.

2.0 RECOMMENDATIONS

It is recommended that the Performance, Audit & Risk Committee:

- 2.1** Note the contents of the Audit Scotland report on Integration Joint Boards Finance and Performance 2024.

**DERRICK PEARCE
CHIEF OFFICER, EAST DUNBARTONSHIRE HSCP**

3 BACKGROUND/MAIN ISSUES

3.1 The Audit Scotland report provides a high-level independent analysis of IJBs, commenting on:

- the financial performance of IJBs in 2022/23 and the financial outlook for IJBs in 2023/24 and beyond
- performance against national health and wellbeing outcomes and targets alongside other publicly available performance information
- a 'spotlight' focus on commissioning and procurement of social care

3.2 The key messages from the report are set out below:

- Integration Joint Boards (IJBs) face a complex landscape of unprecedented pressures, challenges and uncertainties. These are not easy to resolve and are worsening, despite a driven and committed workforce. The health inequality gap is widening, there is an increased demand for services and a growing level of unmet and more complex needs. There is also variability in how much choice and control people who use services feel they have, deepening challenges in sustaining the workforce, alongside increasing funding pressures.
 - We have not seen significant evidence of the shift in the balance of care from hospitals to the community intended by the creation of IJBs. They operate within complex governance systems that can make planning and decision making difficult. They cannot address the issues across the sector alone. Whole-system collaborative working is needed as part of a clear national strategy for health and social care that will promote improved outcomes across Scotland but reflects the need to respond to local priorities.
 - The workforce is under immense pressure reflecting the wider pressures in the health and social care system. Across the community health and social care sector there are difficulties in recruiting and retaining a skilled workforce. The Covid- 19 pandemic, the cost-of-living crisis and the impact of the withdrawal from the European Union have deepened existing pressures. Unpaid carers are increasingly relied on as part of the system but are also disproportionately affected by the increased cost-of-living. Without significant changes in how services are provided and organised, these issues will get worse as demand continues to increase and the workforce pool continues to contract.
 - Uncertainty around the direction of the plans for a National Care Service and continued instability of leadership in IJBs have also contributed to the difficult context for planning and delivering effective services. We are seeing examples of IJBs trying to work in new and different ways, but there is a lack of collaboration and systematic shared learning on improvement activities.
 - The financial outlook for IJBs continues to weaken with indications of more challenging times ahead.
- In common with other public sector bodies, financial pressures arising from rising inflation, pay uplifts and Covid- 19 legacy costs are making it difficult to sustain services at their current level and, collaborative, preventative and person-centred working is shrinking at a time when it is most needed.

- The financial outlook makes it more important than ever that the budget process involves clear and open conversations with IJB partners, workforce, people who use services and other stakeholders around the difficult choices required to achieve financial sustainability.
 - Overall funding to IJBs in 2022/23 decreased by nine per cent in real terms or by one per cent in real terms once Covid-19 funding is excluded. The total reserves held by IJBs almost halved in 2022/23, largely due to the use and return of Covid-related reserves. The majority of IJBs reported notable savings, but these were largely arising on a non-recurring basis from unfilled vacancies. 5 Key messages.
 - IJBs have had to achieve savings as part of their partner funding allocations for several years. The projected funding gap for 2023/24 has almost tripled, in comparison to the previous year, with over a third anticipated to be bridged by non-recurring savings, with a quarter of the gap bridged using reserves. This is not a sustainable approach to balancing budgets.
- Data quality and availability is insufficient to fully assess the performance of IJBs and inform how to improve outcomes for people who use services with a lack also of joined up data sharing. However, available national indicators show a general decline in performance and outcomes.
 - Current commissioning and procurement practices are driven largely by budgets, competition, and cost rather than outcomes for people. They are not always delivering improved outcomes and are a risk for the sustainability of services. Improvement to commissioning and procurement arrangements has been slow to progress but is developing. There are some positive examples of where more ethical and collaborative commissioning models are being adopted.

3.3 There were a number of recommendations set out in the report for Integration Joint Boards while acknowledging that these cannot be delivered in isolation but rather in collaboration with key partners:

Integration Joint Boards should:

- ensure that their Medium-Term Financial Plans are up to date and reflect all current known and foreseeable costs to reflect short and longer-term financial sustainability challenges
- ensure that the annual budgets and proposed savings are achievable and sustainable. The budget process should involve collaboration and clear conversations with IJB partners, workforce, people who use services and other stakeholders around the difficult choices required to achieve financial sustainability
- work collaboratively with other IJBs and partners to systematically share learning to identify and develop:
 - service redesign focused on early intervention and prevention
 - approaches focused on improving the recruitment and retention of the workforce
- work collaboratively with other IJBs and partners to understand what data is available and how it can be developed and used to fully understand and improve outcomes for those using IJB commissioned services. This should include a consideration of gaps in data. It should also include consideration of measures to understand the impact of preventative approaches.
- evaluate whether the local commissioning of care and support services, and the contracting of these services, adheres to the ethical commissioning and procurement principles, improving outcomes for people.

3.4 The Audit Scotland report is included as **Appendix 1**.

4.0 IMPLICATIONS

The implications for the Board are as undernoted.

- 4.1** Relevance to HSCP Board Strategic Plan – none
- 4.2** Frontline Service to Customers – none
- 4.3** Workforce (including any significant resource implications) – none
- 4.4** Legal Implications – none
- 4.5** Financial Implications – none
- 4.6** Procurement – none
- 4.7** ICT – none.
- 4.8** Corporate Assets – none.
- 4.9** Equalities Implications – none
- 4.10** Corporate Parenting – none
- 4.11** Other – none.

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1** The risks are no risks to this report.

6.0 IMPACT

- 6.1** **STATUTORY DUTY** – None
- 6.2** **EAST DUNBARTONSHIRE COUNCIL** – none
- 6.3** **NHS GREATER GLASGOW & CLYDE** – none
- 6.4** **DIRECTIONS REQUIRED TO COUNCIL, HEALTH BOARD OR BOTH** – No Direction required.

7.0 POLICY CHECKLIST

- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Audit Scotland Report – Integration Joint Boards Finance and Performance 2024

Integration Joint Boards

Finance and performance 2024



ACCOUNTS COMMISSION 

Prepared by Audit Scotland
July 2024



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Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Audit team

The core audit team consisted of:
Kathrine Sibbald, Zoe McGuire, Chris Lewis, Chris Dorrian and Philip Keane, under the direction of Carol Calder.

Key messages

- 1** Integration Joint Boards (IJBs) face a complex landscape of unprecedented pressures, challenges and uncertainties. These are not easy to resolve and are worsening, despite a driven and committed workforce. The health inequality gap is widening, there is an increased demand for services and a growing level of unmet and more complex needs. There is also variability in how much choice and control people who use services feel they have, deepening challenges in sustaining the workforce, alongside increasing funding pressures.
- 2** We have not seen significant evidence of the shift in the balance of care from hospitals to the community intended by the creation of IJBs. They operate within complex governance systems that can make planning and decision making difficult. They cannot address the issues across the sector alone. Whole-system collaborative working is needed as part of a clear national strategy for health and social care that will promote improved outcomes across Scotland but reflects the need to respond to local priorities.
- 3** The workforce is under immense pressure reflecting the wider pressures in the health and social care system. Across the community health and social care sector there are difficulties in recruiting and retaining a skilled workforce. The Covid-19 pandemic, the cost-of-living crisis and the impact of the withdrawal from the European Union have deepened existing pressures. Unpaid carers are increasingly relied on as part of the system but are also disproportionately affected by the increased cost-of-living. Without significant changes in how services are

provided and organised, these issues will get worse as demand continues to increase and the workforce pool continues to contract.

- 4** Uncertainty around the direction of the plans for a National Care Service and continued instability of leadership in IJBs have also contributed to the difficult context for planning and delivering effective services. We are seeing examples of IJBs trying to work in new and different ways, but there is a lack of collaboration and systematic shared learning on improvement activities.
- 5** The financial outlook for IJBs continues to weaken with indications of more challenging times ahead.
 - In common with other public sector bodies, financial pressures arising from rising inflation, pay uplifts and Covid-19 legacy costs are making it difficult to sustain services at their current level and, collaborative, preventative and person-centred working is shrinking at a time when it is most needed.
 - The financial outlook makes it more important than ever that the budget process involves clear and open conversations with IJB partners, workforce, people who use services and other stakeholders around the difficult choices required to achieve financial sustainability.
 - Overall funding to IJBs in 2022/23 decreased by nine per cent in real terms or by one per cent in real terms once Covid-19 funding is excluded. The total reserves held by IJBs almost halved in 2022/23, largely due to the use and return of Covid-related reserves. The majority of IJBs reported notable savings, but these were largely arising on a non-recurring basis from unfilled vacancies.

- IJBs have had to achieve savings as part of their partner funding allocations for several years. The projected funding gap for 2023/24 has almost tripled, in comparison to the previous year, with over a third anticipated to be bridged by non-recurring savings, with a quarter of the gap bridged using reserves. This is not a sustainable approach to balancing budgets.
- 6** Data quality and availability is insufficient to fully assess the performance of IJBs and inform how to improve outcomes for people who use services with a lack also of joined up data sharing. However, available national indicators show a general decline in performance and outcomes.
- 7** Current commissioning and procurement practices are driven largely by budgets, competition, and cost rather than outcomes for people. They are not always delivering improved outcomes and are a risk for the sustainability of services. Improvement to commissioning and procurement arrangements has been slow to progress but is developing. There are some positive examples of where more ethical and collaborative commissioning models are being adopted.
-

Recommendations

This report and the recommendations focus on IJBs, however to respond to the significant and complex challenges in primary and community health and social care all the bodies involved need to work collaboratively on addressing the issues – IJBs alone cannot address the crisis in the sector. The next iteration of this annual report will be produced jointly with the Auditor General for Scotland and will take a whole system approach and will make recommendations to the Scottish Government, councils, NHS boards as well as IJBs, as appropriate.

Integration Joint Boards should:

- ensure that their Medium-Term Financial Plans are up to date and reflect all current known and foreseeable costs to reflect short and longer-term financial sustainability challenges
- ensure that the annual budgets and proposed savings are achievable and sustainable. The budget process should involve collaboration and clear conversations with IJB partners, workforce, people who use services and other stakeholders around the difficult choices required to achieve financial sustainability
- work collaboratively with other IJBs and partners to systematically share learning to identify and develop:
 - service redesign focused on early intervention and prevention
 - approaches focused on improving the recruitment and retention of the workforce
- work collaboratively with other IJBs and partners to understand what data is available and how it can be developed and used to fully understand and improve outcomes for those using IJB commissioned services. This should include a consideration of gaps in data. It should also include consideration of measures to understand the impact of preventative approaches
- evaluate whether the local commissioning of care and support services, and the contracting of these services, adheres to the ethical commissioning and procurement principles, improving outcomes for people.

1. Introduction

About this report

1. In [2022](#) and [2023](#) the Accounts Commission published a bulletin setting out the financial position of the 30 Scottish IJBs. This year's report expands on this and provides a high-level independent analysis of IJBs, commenting on:

- the financial performance of IJBs in 2022/23 and the financial outlook for IJBs in 2023/24 and beyond
- performance against national health and wellbeing outcomes and targets alongside other publicly available performance information
- a 'spotlight' focus on commissioning and procurement of social care.

2. This report focuses solely on IJBs. While it comments on how they interact and perform within the wider system, the work does not comment on the work of councils, NHS boards or the Scottish Government or make recommendations to these bodies. In future reports we will expand the scope to include these public bodies. This will allow us to consider community health and social care as a whole system and look at how different parts work together when planning and delivering services.

3. Supporting this report we have also published:

- a supplement collating the performance information considered in the report
- a checklist of questions, based on the issues raised in this report, for IJB board members to consider
- a summary of the discussion at a stakeholders' roundtable session we hosted in February 2024 that has helped inform this report.

What is an IJB?

4. An IJB is responsible for the governance, planning and resourcing of social care, primary and community healthcare and unscheduled hospital care for adults in its area.

5. The Public Bodies (Joint Working) (Scotland) Act 2014 (the Act) requires the 32 Scottish councils and 14 territorial NHS boards to work together in partnerships to integrate how social care and community healthcare services are provided. IJBs were created as part of the Act as separate legal bodies. [Exhibit 1 \(page 9\)](#) sets out how these IJBs operate.

6. There are 31 partnerships across Scotland. Stirling and Clackmannanshire councils have formed a single partnership with NHS Forth Valley. The majority of NHS boards have a partnership with more than one IJB and five IJBs cover the same geographical area as their health boards.

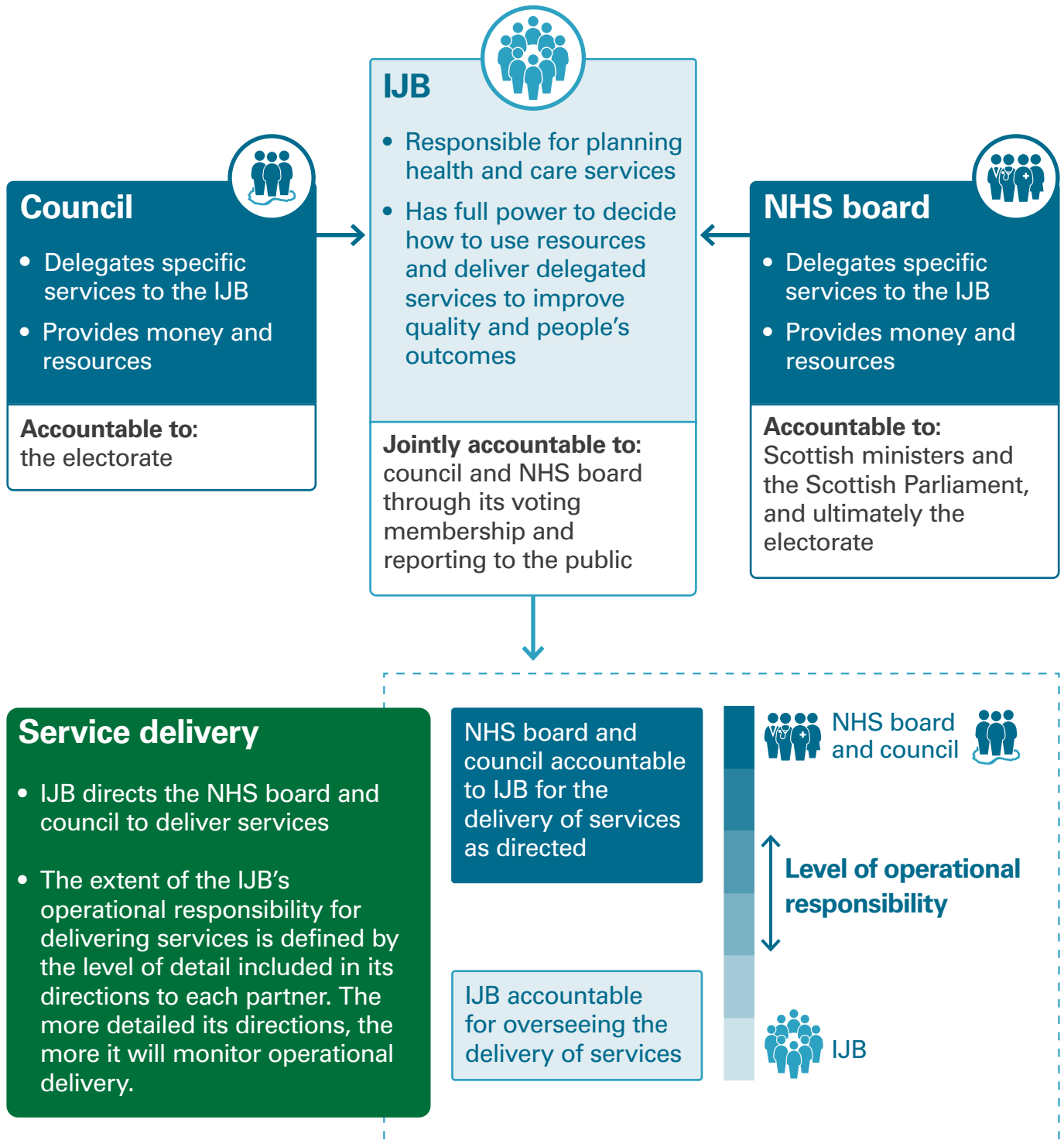
7. Highland follows a different arrangement, a Lead Agency model.¹ This Accounts Commission report focuses on the work of the IJBs and does not comment on the performance of the Highland Health and Social Care Partnership as its scrutiny sits with the Auditor General for Scotland rather than the Accounts Commission.

8. The aim of integration is to ensure that people receive the care they need at the right time and in the right setting, with a focus on community-based, preventative care; improving the outcomes for patients, people who use services, carers and their families. The services are provided by a mixture of public, private and third sector providers dependent on who is most suitable to deliver those services.

9. The Act sets out which services are required to be delegated by councils and NHS boards to the IJBs as a minimum. This includes social care and primary and community healthcare. Services within this scope include for example, services for adults with physical disabilities, mental health services, drug and alcohol services and unscheduled health care. Some IJBs have also integrated other services. For example, 11 IJBs also have strategic responsibility for children's social care services and 16 IJBs have strategic responsibility for criminal justice social work.

Exhibit 1.

How IJBs work



10. Audit Scotland has published reports and is currently undertaking work, on behalf of the Accounts Commission and the Auditor General for Scotland, on some of these service areas.

- [Adult mental health](#) Report published 13 September 2023.
- [Children and young people who need additional support for learning](#) Blog published 17 May 2022.
- [Drug and alcohol services: An update](#) Report published 8 March 2022 and [Drug and alcohol services – audit scope](#) Ongoing work to be published Autumn 2024.
- [Social care briefing](#) Report published 27 January 2022.
- [General Medical Services contract progress](#) Audit scope report to be published spring 2025.

2. The context

IJBs face a complex landscape of considerable challenges and uncertainties

11. Social care and primary and community healthcare services in Scotland currently face complex and unprecedented pressures and challenges. These challenges are not easily resolved and are worsening. There is an increased demand for services, deepening challenges in sustaining the workforce, alongside increasing financial pressures. These longstanding challenges have been exacerbated by the cost-of-living crisis, increasing cost of provision of services and a changing policy landscape. The Covid-19 pandemic has also had a lasting impact on this sector, given the impact on health and social care staff and the need to continue to protect vulnerable people.

12. [The Independent Review of Adult Social Care²](#) (Feeley Review) (published in February 2021), and the scrutiny of the [National Care Service \(Scotland\) Bill](#) has stimulated a lot of public debate and consideration of the need for change in the sector. But, to date there has been limited change for people experiencing or working in social care. It is important to emphasise that this is not a reflection on individuals working in the sector. Our experience, through this work, is that those involved, at all levels, are driven and passionate about improving the lives of people who need support.

13. IJBs cannot address the issues across the sector alone, whole-system collaborative working is needed as part of a clear national strategy. In the Auditor General for Scotland's [NHS in Scotland 2023](#) report, he stated that 'there are a range of strategies, plans and policies in place for the future delivery of healthcare, but no overall vision. To shift from recovery to reform, the Scottish Government needs to lead on the development of a clear national strategy for health and social care. It should include investment in preventative measures and put patients at the centre of future services'.

IJBs are facing significant financial sustainability challenges and cost pressures are only increasing

14. In common with other public sector bodies, financial pressures arising from rising inflation, pay uplifts, the cost-of-living crisis and Covid-19 legacy costs are making it difficult to sustain services at their current level. IJBs are also experiencing an increase in prescribing costs. IJBs have had to achieve savings as part of their partner funding allocations for several years and achieving these savings, while maintaining service levels, has become increasingly difficult. IJBs are now having to consider more significant options as statutory duties have to be prioritised. This

includes ending funding for some care and support services, to ensure financial sustainability in the medium to long term.

The demand and need for services continue to increase and become more complex

15. Demographic changes and the increasing complexity of care needed are driving an increase in the demand for services. For example, an estimated one in 25 people of all ages in Scotland received social care support and services at some point during 2022/23. It is estimated that 76 per cent of these people are aged 65 and over, and 63 per cent are aged 75 and over.³ An estimated 20 per cent of Scotland's population is aged over 65. In many rural and island areas this population group is even higher, for example 27 per cent of the population in Argyll and Bute and the Western Isles are over 65.⁴

16. The proportion of the population over the age of 65 is projected to grow by nearly a third by mid-2045. Since currently around three-quarters of people receiving social care support are aged 65 or over, this means that there will likely be a substantial rise in the number of people requiring social care support. It is likely this pattern reflects the challenges across most other services commissioned by IJBs. A recent study found that 93 per cent of people aged over 65 who received social care had two or more medical conditions simultaneously.⁵ People over 75 are around twice as likely to require outpatient or inpatient care compared to those aged in their mid-20s.⁶

The workforce is under immense pressure

17. Across the primary and community health and social care sector there are difficulties in recruiting and retaining a skilled workforce. Without significant changes in how services are provided and organised, this issue will get worse as demand continues to increase and the workforce pool continues to contract. The number of people aged 25-44 is predicted to fall from 1.4 million to 1.3 million by 2045. Meanwhile the number of people aged over 75 will rise from 469,000 in 2021 to 774,000 in 2045.⁷

18. We have previously highlighted how the [effects of the pandemic](#) worsened existing pressures on the social care workforce causing experienced staff to leave their posts. Our ongoing monitoring and discussions with stakeholders show that these issues remain and the cost-of-living crisis and the ongoing impact of withdrawal from the European Union have added to the pressures.

19. The staff vacancy rates across social care and support services in Scotland is high. At 31 December 2022, 49 per cent of services reported vacancies; 63 per cent of these services with vacancies reported problems filling them. The percentage of care services reporting vacancies had been consistent over time up to and including 2020, before a large increase of 11 percentage points reported in 2021.⁸

20. Almost 90 per cent of social care providers stated recruitment and retention was problematic for them in a survey carried out by Scottish Care.⁹ This survey also found that a quarter of staff leave an organisation within the first three months of joining. Providers find they are competing for staff:

- across other public, independent and third sector providers with differences in pay and terms and conditions
- with the hospitality and retail sectors, who pay more for less demanding roles
- with the health sector with an increasing disparity between health sector and social care sector wages – the current pay gap is 19 per cent between adult social care workers and NHS entry level pay.

The cost-of-living crisis is affecting the demand for services as well as the ability to provide them

21. The increased costs of living have exacerbated the workforce challenges as the low wages are making it a less favourable career choice. This is particularly an issue for those providing care at home services who are experiencing an increase in petrol costs and are not always reimbursed in a timely manner, or, in some cases, at all for all their journeys.

22. Unpaid carers are also disproportionately affected by the increased cost-of-living crisis. People in the most deprived areas are more likely to provide 50 or more hours of unpaid care a week compared to people living in the least deprived areas.¹⁰

23. The cost of provision of services has also increased. Homecare costs per hour have increased by 19 per cent between 2016/17 and 2022/23. Residential care costs per week (for those aged 65 and over) have increased by 23 per cent between 2016/17 and 2022/23. There are also significant cost differences between urban and rural areas.¹¹

24. In particular, for smaller, independent and third sector service providers, increased costs are causing problems for the sustainability of services. For example, in residential care homes, an increase in fuel costs to heat and provide power for residents has made their financial viability increasingly challenging.

IJBs operate within complex governance systems that can make planning and decision making difficult

25. We previously reported in our [Health and social care integration: update of progress](#) report, that the current model of governance is complicated, with decisions made at IJB, council and health board level. We found that cultural differences between partner organisations are a barrier to achieving collaborative working and achieving key priorities. These challenges have not been resolved.



An unpaid carer is anyone who cares for someone who is ill, disabled, older, has mental health concerns or is experiencing addiction and is not paid by a company or council to do this. Primarily, this is a family member or friend.

Instability of leadership continues to be a challenge for IJBs

26. A notable turnover of senior leadership positions since the start of health and social care integration continues to be a concern. Half of all IJBs experienced turnover in either their chief officer and/or chief finance officer posts in the last two years. Across 2021/22 and 2022/23, seven Chief Officers, 11 Chief Financial Officers, one IJB chair and one chief social work officer changed. Instability in leadership teams has the potential to disrupt strategic planning at a time when difficult and significant decisions need to be made. It can affect the culture of an organisation at a time when the workforce is under pressure.

Plans for a National Care Service have brought uncertainty for IJBs

27. In June 2022, the Scottish Government introduced the National Care Service (Scotland) Bill to Scottish Parliament. The Bill was intended to ensure:

- consistent delivery of high-quality social care support to every single person who needs it across Scotland, including better support for unpaid carers
- that care workers are respected and valued.

28. The main elements of the Bill were the proposed creation of a National Care Service, including a national board, making Scottish Ministers accountable for social work and social care support. The original Bill also set out to transfer social care and social work council functions, staff and assets to Scottish Ministers or local care boards. This put in question the role and responsibility of IJBs and caused uncertainty for IJBs on the timescales for implementing the proposed National Care Service and what form it would likely take. This has complicated IJBs ability to undertake medium- and long-term financial planning.

29. After some delays, Stage 1 of the Bill was passed in March 2024. Amendments planned for the NCS Bill now mean IJBs will be reformed rather than replaced by 2029/30. IJBs should therefore ensure they have effective medium- and longer-term planning in place and continue to drive improvements in how they commission and deliver services.

3. Financial performance

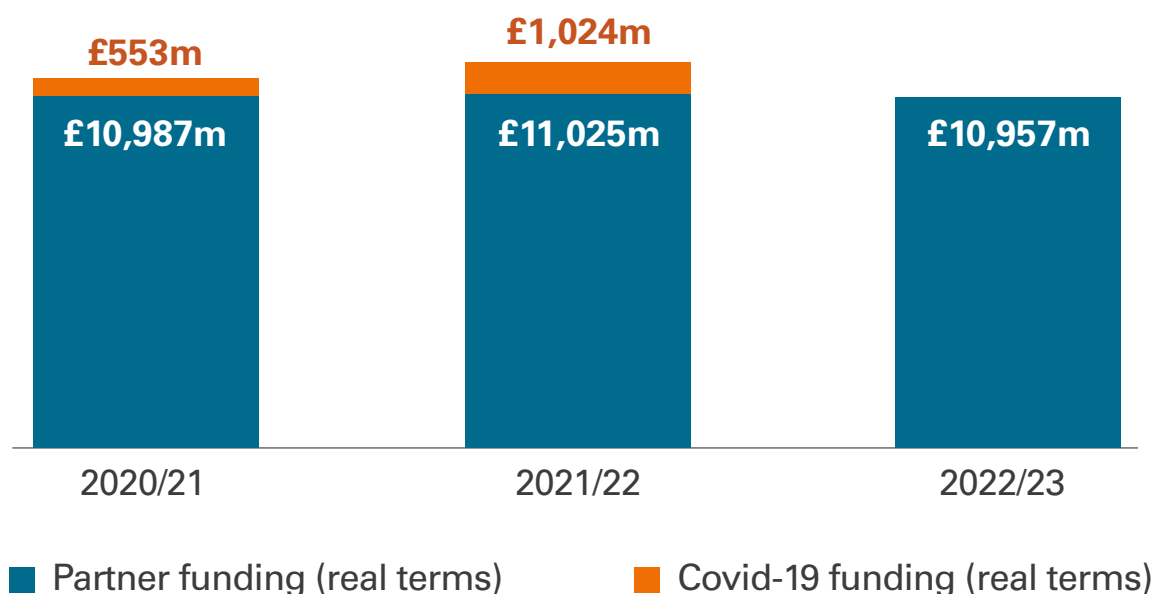
The financial health of IJBs continues to weaken and there are indications of more challenging times ahead

IJB funding has decreased in real terms compared to 2021/22

30. IJBs receive their funding as annually agreed contributions from their council and NHS board partners. Funding is largely received to cover in-year expenditure on providing services but can also be received for specific services and national initiatives to be funded in future years.

31. Funding to IJBs in 2022/23 decreased by £1.1 billion (nine per cent) in real terms to £11.0 billion; a £342 million decrease in cash terms [Exhibit 2](#). IJBs received £1.0 billion of additional funding in 2021/22 to support their response to the Covid-19 pandemic. Excluding the 2021/22 Covid-19 related funding, this shows an underlying decrease of £68 million in real terms, representing a 1.0 per cent decrease.

Exhibit 2. Real terms movement in IJB funding



Source: IJB audited annual accounts 2020/21, 2021/22 and 2022/23 and ONS deflators

Non-recurring savings, largely arising from unfilled vacancies, led to the majority of IJBs reporting a surplus on the cost of providing services

32. Nineteen IJBs reported a surplus on the cost of providing services, but these underspends were driven largely by vacancies and staff turnover ([Exhibit 3, page 17](#)). Three IJBs reported a break-even position and the remaining eight IJBs recorded an overspend of two per cent, or under, of their net cost of services. The three IJBs reporting a break-even position did so after receiving additional funding allocations from their partner bodies. The net underspend position on the costs of providing services across IJBs was £110 million.

33. The IJBs ability to meet the rising demand for their services and maintain service quality, is weakened by unfilled vacancies. The IJBs reporting a surplus would be unlikely to do so if the workforce was at full capacity.

The majority of the total planned savings were achieved, but over a third were achieved only on a one-off basis

34. IJBs achieved 84 per cent of their £77 million planned savings target in 2022/23. Over a third of this was achieved on a non-recurring basis. This means that these savings will be carried forward to be found again in future years. Identifying and achieving savings every year on a recurring basis, and moving away from relying on one-off savings, is essential for IJBs to maintain financial sustainability.

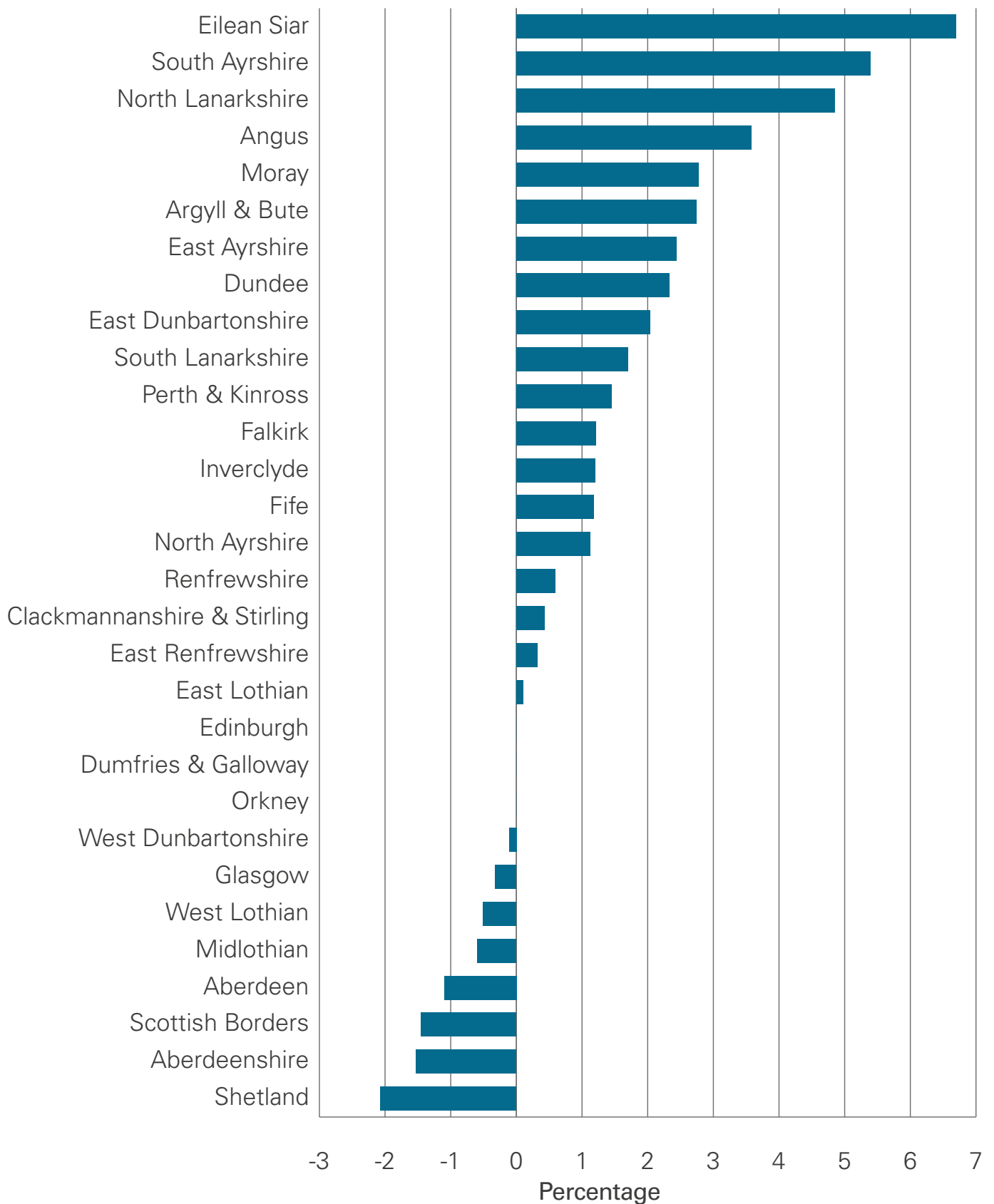
Total reserves held by IJBs have almost halved in 2022/23 due largely to the use or return of Covid-19 related reserves

35. By the end of 2022/23, all IJBs reported a reduction in their total level of reserves, decreasing by £560 million to £702 million, a 44 per cent reduction.

36. The decrease in the overall reserves balance was largely the result of a reduction in the reserves of funding that the Scottish Government specifically provided for the response to the Covid-19 pandemic. The Covid-19 related reserves decreased by 97 per cent, from £502 million to £14 million. Auditors confirmed that over two-thirds (£333 million) of the Covid-19 reserve reduction was a result of unused balances being returned to the Scottish Government.

Exhibit 3.

Operational surplus as a proportion of net cost of service



Source: IJB audited annual accounts 2022/23

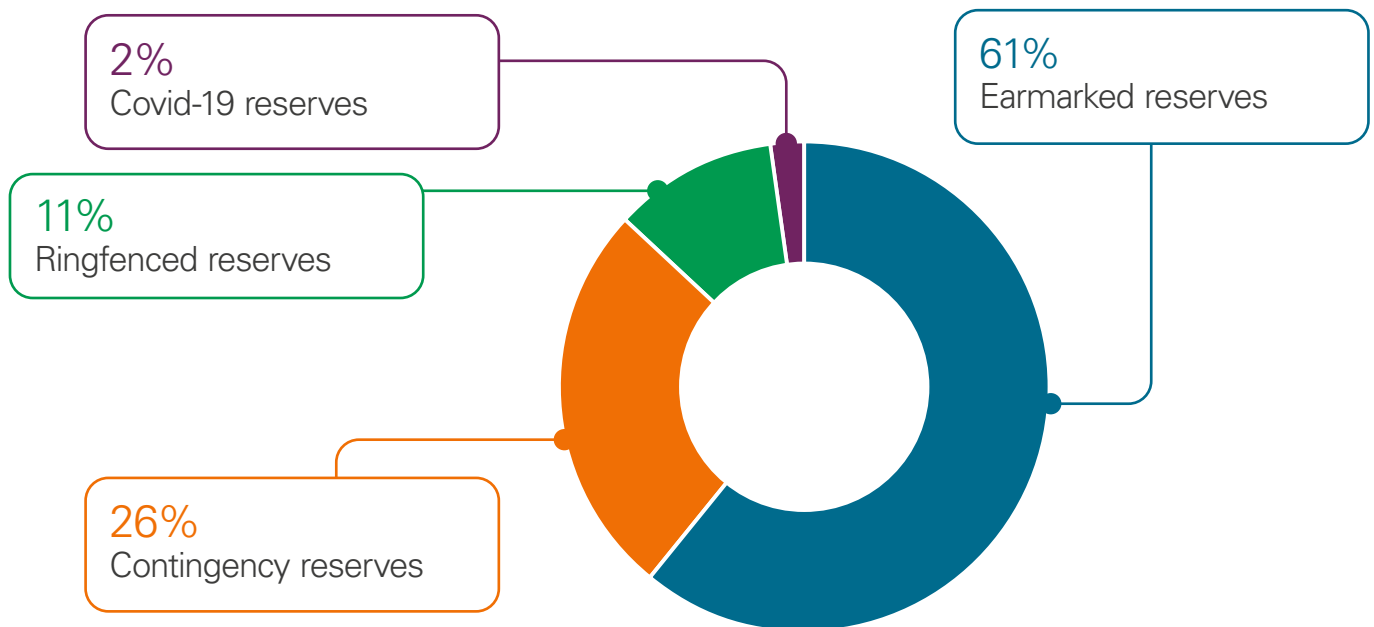
37. The exceptional impact of Covid-19 reserve movements can obscure underlying reserve movements. When Covid-19 reserve movements are excluded, the total value of reserves was reduced by 10 per cent (£72 million) from £760 million to £687 million.

38. IJBs hold reserves for a variety of reasons, including reserves held to address specific local or national policy initiatives or to mitigate the financial impact of unforeseen circumstances. The reserves held by IJBs consisted largely of four main areas [\(Exhibit 4, page 19\)](#), as follows:

- Earmarked reserves of £426 million (£426 million in 2021/22) held by individual IJBs for a range of local planned purposes, such as reserves for multidisciplinary teams, interim care beds, as well as more generic reserves associated with winter planning and local reserves to support newer innovative practices that contribute towards strategic change.
- Ring-fenced reserves of £79 million (£185 million in 2021/22) provided to support Scottish Government national policy objectives. Examples include the Primary Care Improvement Fund, Mental Health Recovery and Renewal, Mental Health Action 15, Community Living Change Fund and Alcohol and Drug Partnership funding.
- Contingency reserves of £183 million (£148 million in 2021/22) that have not been earmarked for a specific purpose. IJBs have more flexibility on the use of this type of reserves which are often used to mitigate the financial impact of unforeseen circumstances.
- Covid-19 related reserves of £14 million (£502 million in 2021/22), representing all unspent funding received to support the impact of the pandemic on IJB services.

Exhibit 4.

2022/23 Reserves



Source: IJB audited annual accounts 2022/23

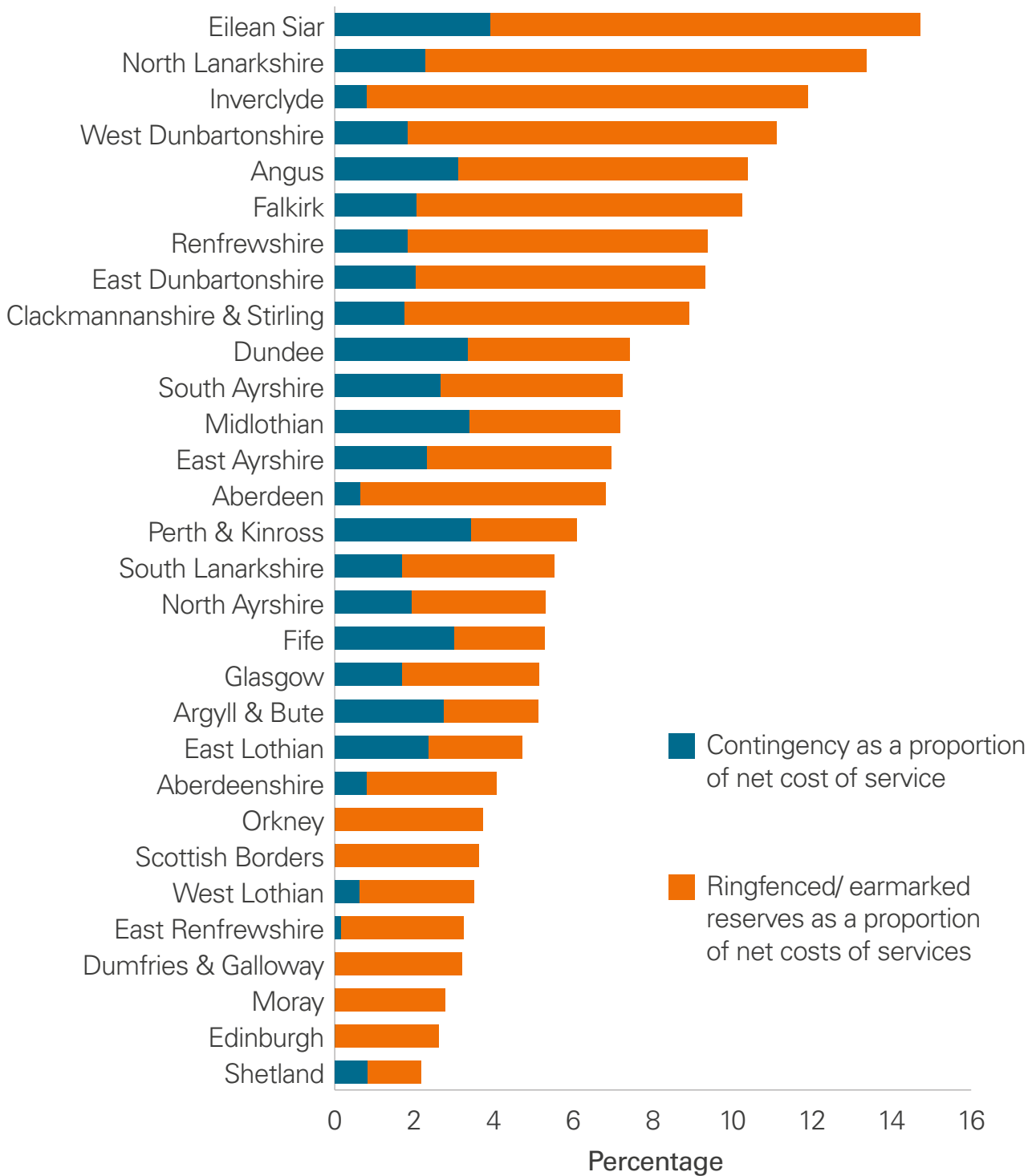
39. Reserves ring-fenced to support Scottish Government national policy objectives saw a 57 per cent reduction of £106 million to £79 million. These national initiatives include programmes for primary care improvement and mental health programmes.

40. These reserve balances largely represent non-recurring amounts of money that can only be used for specific and defined national policy priorities. As these non-recurring reserves are utilised, funding will need to be identified to fund any continuing associated initiatives on a sustainable basis.

41. The reduction in reserves was slightly offset by increases in the contingency reserves and other locally earmarked reserves. Contingency reserves have continued to increase, largely as a result of unplanned vacancy savings, and now represent a quarter of the total year end reserves balance.

Exhibit 5.

Year end IJB reserves as a proportion of net cost of services



Source: IJB audited annual accounts 2022/23

42. Contingency reserves are uncommitted funds held by IJBs to mitigate the financial impact of unforeseen circumstances and the amount held will vary depending on individual IJB reserve policies. A review of a sample of ten IJB reserve policies showed that the majority (eight) had a contingency reserve target of two per cent of annually budgeted expenditure. There is no statutory maximum or minimum level of contingency reserves.

43. Seventeen IJBs reported an increase in their contingency reserves leading to a net increase of 24 per cent (£35 million) to £183 million between 2021/22 and 2022/23. Across the IJBs, contingency reserves, as a proportion of the net cost of services, ranged from zero per cent to four per cent ([Exhibit 5, page 20](#)). Two thirds of IJBs had contingency reserve levels of over two per cent of the net cost of services. Five IJBs had no contingency reserves.

The projected financial position is set to worsen

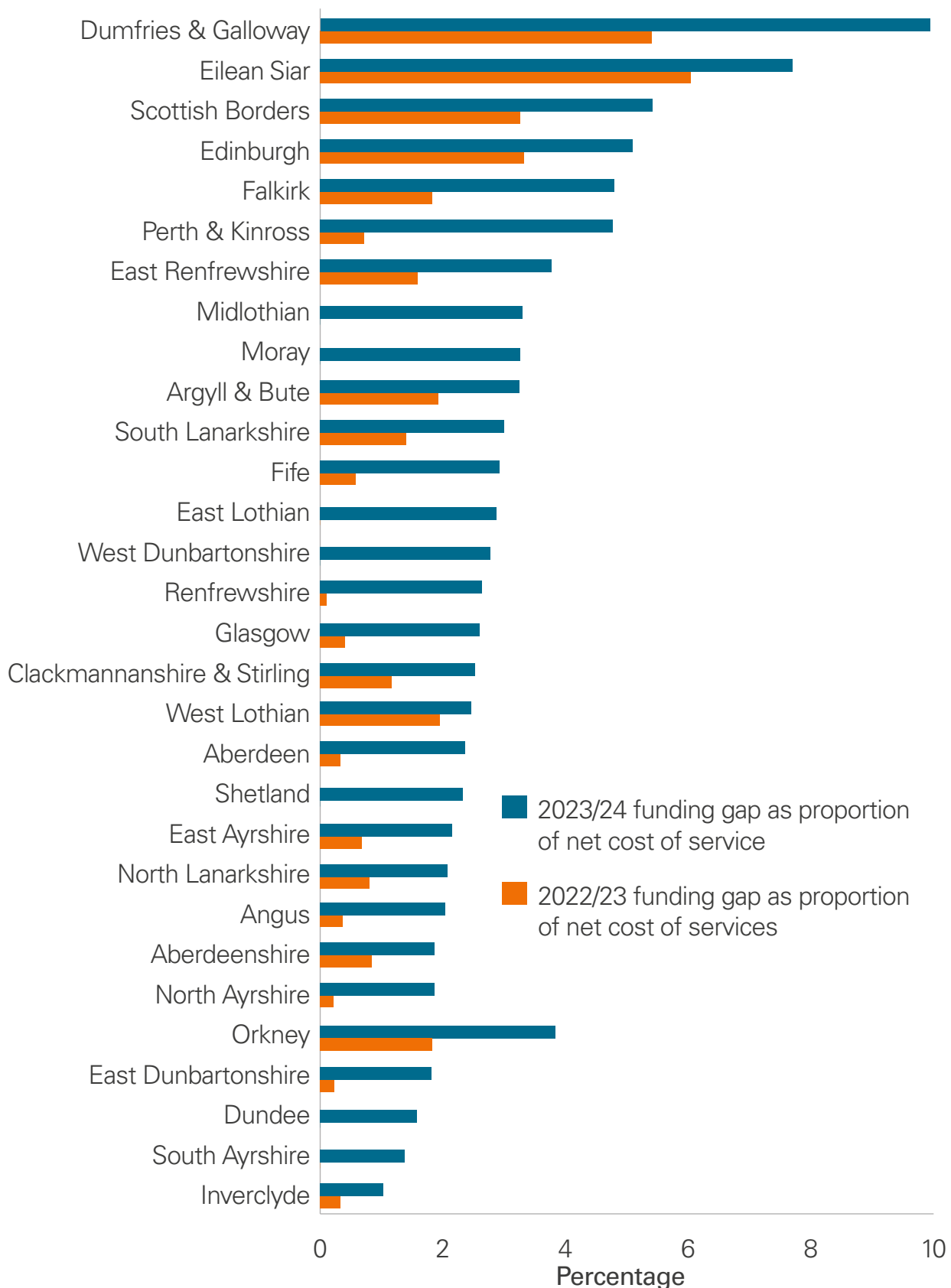
44. Twenty five IJBs agreed their 2023/24 budget before the start of the financial year. Delays in the agreement of savings plans and uncertainty around NHS partner funding were the most common reasons for IJBs not agreeing a balanced budgets before the start of the financial year.

45. IJBs do not always receive notification of funding allocations from NHS boards before the start of the financial year. This adversely affects the IJBs' ability to plan expenditure, can cause delays to decision-making and lead to vacancies being held unfilled due to uncertainty over funding.

46. The projected funding gap for 2023/24 has almost tripled in comparison to the previous year. All IJBs reported an increase in their projected funding gap with the exception of Orkney IJB. The 2023/24 projected funding gap was £357 million representing a 187 per cent increase from the 2022/23 projected funding gap (£124 million). Funding gaps, as a proportion of the 2022/23 net cost of services, ranged from one to ten per cent ([Exhibit 6, page 22](#)).

Exhibit 6.

Funding gap as a proportion of net cost of service

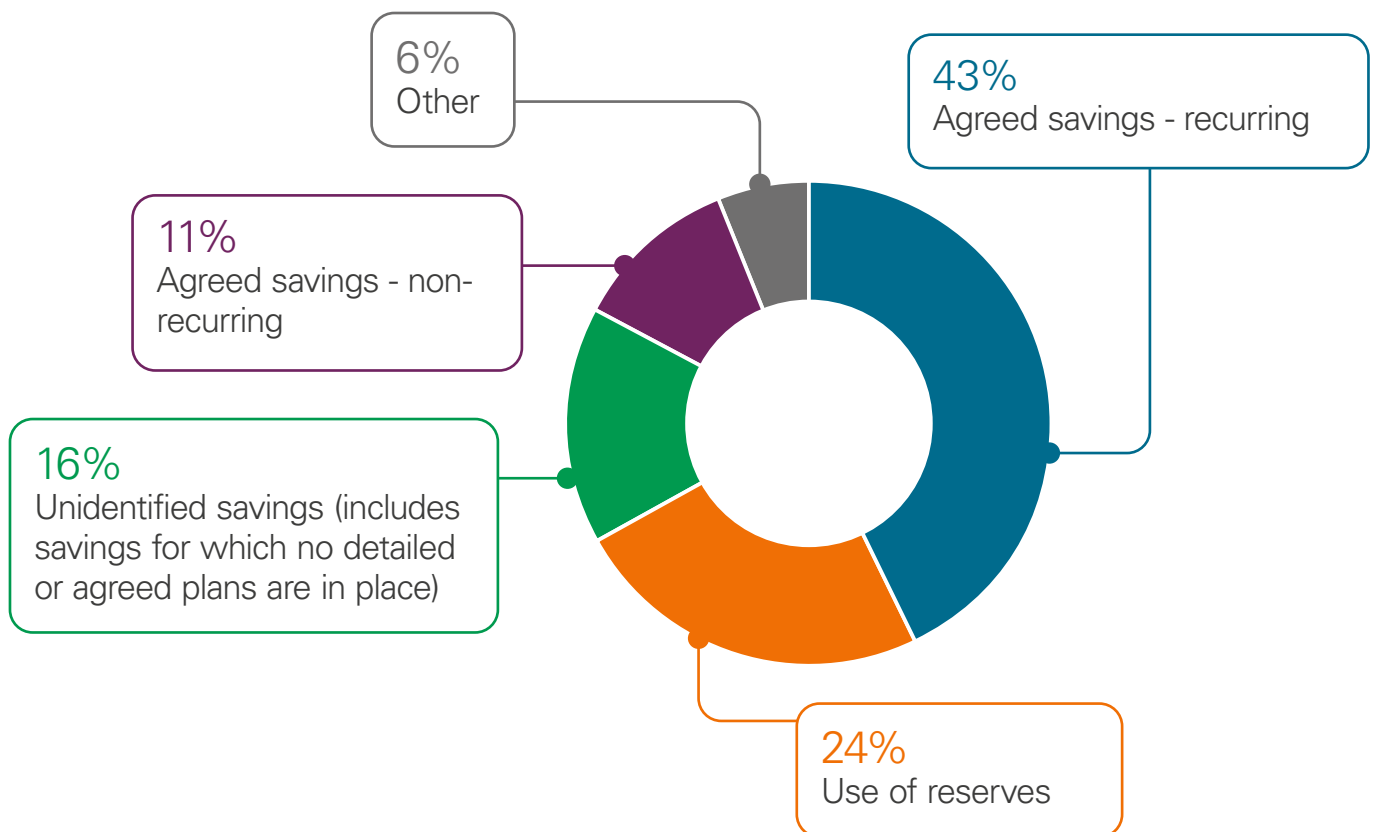


Source: Auditor data return

47. Of the total funding gap, 53 per cent (57 per cent in 2021/22) is anticipated to be met by identified savings, 24 per cent from the use of reserves, with actions yet to be identified to bridge the remaining gap [Exhibit 7](#).

Exhibit 7.

2023/24 IJB funding gap planned action



Source: Auditor data return

The increasing reliance on non-recurring sources of income is not sustainable

48. At the time of the 2023/24 budget setting, over a third of the projected funding gap was anticipated to be bridged by one-off sources of funding, ie on a non-recurring basis. A quarter of the projected funding gap was planned to be bridged by the use of non-recurring reserves and a further fifth of the identified savings were anticipated to be non-recurring.

49. In addition, a significant proportion of the funding gap did not have planned savings action agreed against it at the time of budget setting. These unidentified savings made up 16 per cent of the total projected funding gap and were the result of eight IJBs not starting the 2023/24 financial year with a balanced budget.

50. The increased reliance on non-recurring sources of income to fund recurring budget pressures is unsustainable in the medium to long term. The identification and delivery of recurring savings and a reduced reliance on drawing from reserves to fund revenue expenditure will be key to ensuring long-term financial sustainability.

Financial sustainability risks have been identified by auditors in the vast majority of IJBs

51. Auditors identified financial sustainability risks for 80 per cent of IJBs as part of their 2022/23 audits. Findings suggested that there was a reliance on non-recurring savings and sources of income to achieve financial balance.

52. As recurring savings get more difficult to identify and achieve, the need for a more significant transformation of services, in order to achieve financial sustainability, becomes more important.

53. IJBs are currently facing a range of significant and growing challenges and uncertainties impacting financial sustainability and service provision, including:

- uncertainty around the level and terms of future funding settlements and funding allocations for specific initiatives
- significant recruitment and retention challenges, both with the IJB and partner bodies and with external providers in the sector
- rising demand and increasing complexity of care arising from the demographic challenges of an ageing population
- cost-of-living crisis and inflationary cost pressures, including prescribing costs, making it more expensive to maintain the same level of services

- ongoing legacy cost impacts of Covid-19, including vaccination programmes, testing and Personal Protective Equipment costs.

54. An initial analysis of 2024/25 budget setting reveals that the projected funding gap for IJBs has increased again to £456 million. This increase underlines the importance of IJB board members having clear and frank conversations not only at the board level, but with partners, providers and the wider public, about the decisions that will be required to achieve future savings and the likely implication these decisions will have on the services individuals currently receive.

Medium-Term Financial Plans need to be updated to reflect all cost pressures currently known

55. The majority of IJBs have an up to date Medium-Term Financial Plan in place, but auditors found a third needed to update their plan. It is essential that IJBs ensure Medium-Term Financial Plans are updated, reflecting all known and foreseeable costs, to allow informed decision-making on the delivery of sustainable service provision and reform in the future.

4. Performance

Data quality and availability is insufficient to fully assess the performance of IJBs, but national indicators show a general decline in performance and outcomes

Data quality and availability is insufficient to fully assess the performance of IJBs and inform actions to improve outcomes for service users with a lack of joint data across the system

56. The Public Bodies (Joint Working) (Scotland) Act 2014 sets out nine National Health and Wellbeing Outcomes. These seek to measure the impact that integration is having on people's lives. These national outcomes are underpinned by 23 associated national indicators, although four indicators have not been finalised for reporting. These national indicators have been developed from national data sources to provide consistency in measurement. IJBs are also encouraged to devise their own performance indicators for their area. Each IJB produces an annual performance report which sets out publicly its performance against key performance indicators.

57. Our review of IJB annual performance reports for 2022/23 shows the majority report against the key national performance indicators. All set out performance against their own identified strategic priorities. Some IJBs have developed their own indicators, as suggested in the Act, to help demonstrate how they are working towards their strategic outcomes. This allows for flexibility in reporting on local performance but means that describing a comprehensive national picture of performance is not possible.

58. Published performance information is not always clearly linked to the National Health and Wellbeing Outcomes with some gaps in the completeness of national performance information. Nine of the national integration performance indicators are based on the biennial Health and Care Experience Survey (HACE). Response rates for the HACE are generally quite low, with more deprived areas experiencing the lowest response rates. This increases the risk that there may be underrepresentation of the experience of certain groups of people and areas.



The IJB Performance Supplement to this report sets out the performance of each IJB against the 19 national indicators available under the National Health and Wellbeing Outcomes.

59. In our engagement with stakeholders, we heard a consistent message that data is key to a whole system approach and performance management needs to be redefined to reflect this. They indicated a range of challenges around data that is currently collected:

- The current data does not provide good evidence on how the performance of one part of the system impacts on either other parts of the social care system or the system as a whole. This means the current performance data is of limited use in helping to inform system changes which might improve performance and deliver better long-term outcomes.
- There is too much emphasis on data that is used by individual organisations for their governance and operational purposes rather than the collective partnership focus on its priorities. Current arrangements do not reflect a 'whole-systems' approach to performance management and reporting.
- A lack of good data on primary care as it is voluntary for GP's to report.
- Data is more routinely collected and published on health services than social care services.

Work to improve the data sets is at an early stage but is progressing

60. Work is being carried out by the Scottish Government and Public Health Scotland to improve data and allow the comparison of performance including the development of the Care & Wellbeing dashboard. This was launched in November 2023 and is populated with management information and updated on a weekly basis. IJB chairs and chief officers have access to the system to monitor significant shifts in performance and anomalies in the data. The system is still in its early stages of development and use.

61. There are other resources that can be utilised to assist in the analysis of data. In our [Health and social care integration: update of progress](#) 2018 report we set out the existence of Local Intelligence Support Team (LIST) analysts. Using a LIST analyst to tailor and interpret local data helps IJBs to better understand local need and demand and to plan and target services.

62. There are also examples of individual IJBs starting to manage their data in more innovative ways, for example at Midlothian IJB.
[\(Case study 1, page 28\)](#)

Case study 1.

Midlothian IJB outcome mapping

Midlothian IJB coordinates health and social care support to nearly 97,000 people. To better understand how the IJB contributes to personal outcomes for people, it asked all Midlothian HSCP services to track their contribution to improving outcomes using an outcome mapping approach by January 2024.



Outcome mapping is a way to understand how services contribute to people achieving the outcomes that matter to them and can help services make more targeted, locally informed decisions about how to design, deliver or commission services. This approach allows them to describe what they do, who with, what people learn and gain as a result, how this makes them feel and the difference this makes in their lives. The outcome mapping approach was developed by 'a Scottish software and consultancy company in partnership with the Midlothian HSCP Planning and Performance team.

Each 'stepping-stone' of the outcome map framework includes a set of success criteria aligned to the Care Inspectorate joint inspection framework. The outcome map is colour-coded to show an evaluation of the extent to which the service is making progress towards personal outcomes and confidence in how strong the evidence is to support that progress rating. This results in a two-factor rating system for each 'stepping-stone' in the outcome map.

The IJB also uses outcome mapping and has developed a Strategic Commissioning Map that provides a real-time picture of the whole system progress towards their strategic aims and the nine National Health and Wellbeing Outcomes by linking to service outcome maps.

Outcome mapping is now central to performance measurement in the planning and performance teams. It is part of the triangulation of three types of data: service activity, population experience, and personal outcomes. The information collected from each of these three areas together provides objective, whole system evidence that supports services to develop meaningful action plans for change.

Currently 60 per cent of service areas are using the framework. Some services are using this system to articulate, record, examine, and evaluate service provision and actively using this tool to support service redesign. Resourcing pressures continue to present challenges for some areas to find the time and space to complete a first map and a programme of targeted support is in place to help those areas with the most significant delivery pressures.

The partnership has shared this work with Healthcare Improvement Scotland (HIS), the Scottish Government team developing the National Improvement Framework for Adult Social Care and Community Health and most recently the team developing a new improvement framework for health that will support person centred care.

Source: Midlothian HSCP

Available national indicators show a general decline in performance and outcomes for people using social care and primary and community healthcare services

63. As set out in the thematic sections below (and in the performance information supplement) there is a general decline in performance against the national indicators.

64. The following sections draw out performance findings against key themes set out in the bullet points below. Alongside nationally available data, for each theme we also describe the context and challenges. Some case studies of examples are also set out in [Appendix 1 \(page 50\)](#). These illustrate examples of where IJBs are using or developing different working practice to improve performance and outcomes.

- Theme 1 – Prevention and early intervention
- Theme 2 – Shifting the balance of care
- Theme 3 – Person-centred care/choice and control
- Theme 4 – Reducing inequalities
- Theme 5 – Unpaid carers/community resilience.

Theme 1 Indicators – Prevention and early intervention

Collaborative, preventative and person-centred working is shrinking at a time when it is most needed. Instead of a focus on care at the right place at the right time, there is a shift to reactive services with little capacity to invest in early intervention and prevention.

65. Addressing individuals' health and social care needs at an earlier stage through prevention and early intervention promotes better outcomes for individuals, improving their quality of life and independence, and reduces the need for costly support and care later on. The 2021 Independent Review of Adult Social Care in Scotland (Feeley Review) set out the need for an increased focus on preventative, early intervention and anticipatory forms of support and a shift away from a crisis intervention. However, this is difficult to progress when the pressures on services are so acute.

66. As financial pressures have increased, eligibility criteria for individuals accessing social care services have tightened. With this, opportunities to undertake prevention and early intervention focused services have decreased. IJBs and their partner bodies have instead signposted less formalised support in the community, often provided by third and voluntary sector organisations. However, we have found that the financial challenges are leading IJBs and other funding bodies such as NHS boards and councils to reduce grant funding to these service providers reducing the capacity to meet and address these lower level, often more preventative focused needs.

67. Leaving lower-level health and social care needs unaddressed until they become more significant tends to lead to increased complexity of need, the requirement for a more resource intensive intervention and less positive outcomes for individuals in the longer term. It is essential that IJBs and their partner bodies find ways to protect and increase the health and social care interventions at an earlier stage. This will be key to addressing future demand pressures arising from demographic shifts to an older population in a more financially sustainable manner.

68. How well individuals consider themselves able to look after their health is indicative of the IJBs' and partner bodies' effectiveness in addressing and supporting individual needs to sustain healthy lives in the community. Since 2013/14, there has been a deterioration by four percentage points of adults who are able to look after their health either 'very well' or 'quite well' [Exhibit 8](#). All the IJBs recorded a reduction in this measure over the period 2013/14 to 2022/23. Fourteen IJBs saw a reduction greater than average over this period, with three IJBs recording a reduction greater than five percentage points.

Exhibit 8.

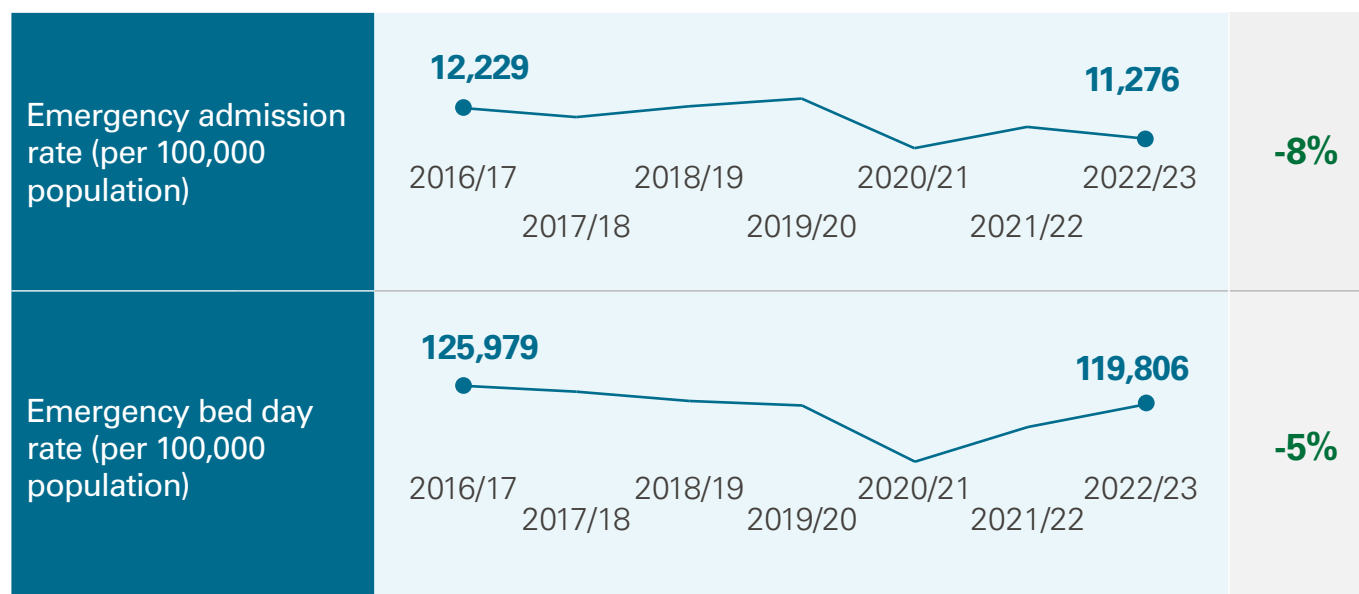
Theme 1 indicators



Source: Core Suite of Integration Indicators, Public Health Scotland

Exhibit 9.

Theme 1 indicators



Source: Core Suite of Integration Indicators, Public Health Scotland

69. Emergency admissions rate and the emergency bed day rate are often used as indicators of how well IJBs are reducing unnecessary hospital stays and situations where individuals remain in hospital while they are deemed to be fit enough to return to a more community-based setting.

70. Positively, there has been an eight per cent reduction in the emergency admissions rate as well as a five per cent reduction in the emergency bed day rate since 2016/17. Compared to 2020/21 there is an 16 per cent increase in the emergency bed day rate, however this reflects the impact of the Covid-19 pandemic [Exhibit 9](#).

71. Eighteen IJBs recorded a reduction in emergency bed day rate over the period 2016/17 to 2022/23 [Exhibit 9](#). Of the twelve that recorded an increase, two IJBs record an increase of over 10 per cent.

72. Some IJBs have put in place schemes and plans and maintain early intervention and prevention services. For example, Aberdeen City have set up a listening service to offer first-level support for people with low-level mental health challenges, addressing issues such as bereavement, redundancy, and life changes that can impact overall wellbeing. In Fife, a text chat service was launched in November 2022 enabling young people aged 12 to 19 to have direct, confidential access to the school nursing service. Further examples are set out in [Appendix 1 \(page 50\)](#).

Theme 2 Indicators – Shifting the balance of care

There is a recognition by the Scottish Government, councils and NHS boards that the balance of care needs to shift out of hospital to the community. Although this was the intention of the creation of IJBs, we have not seen significant evidence of this happening.

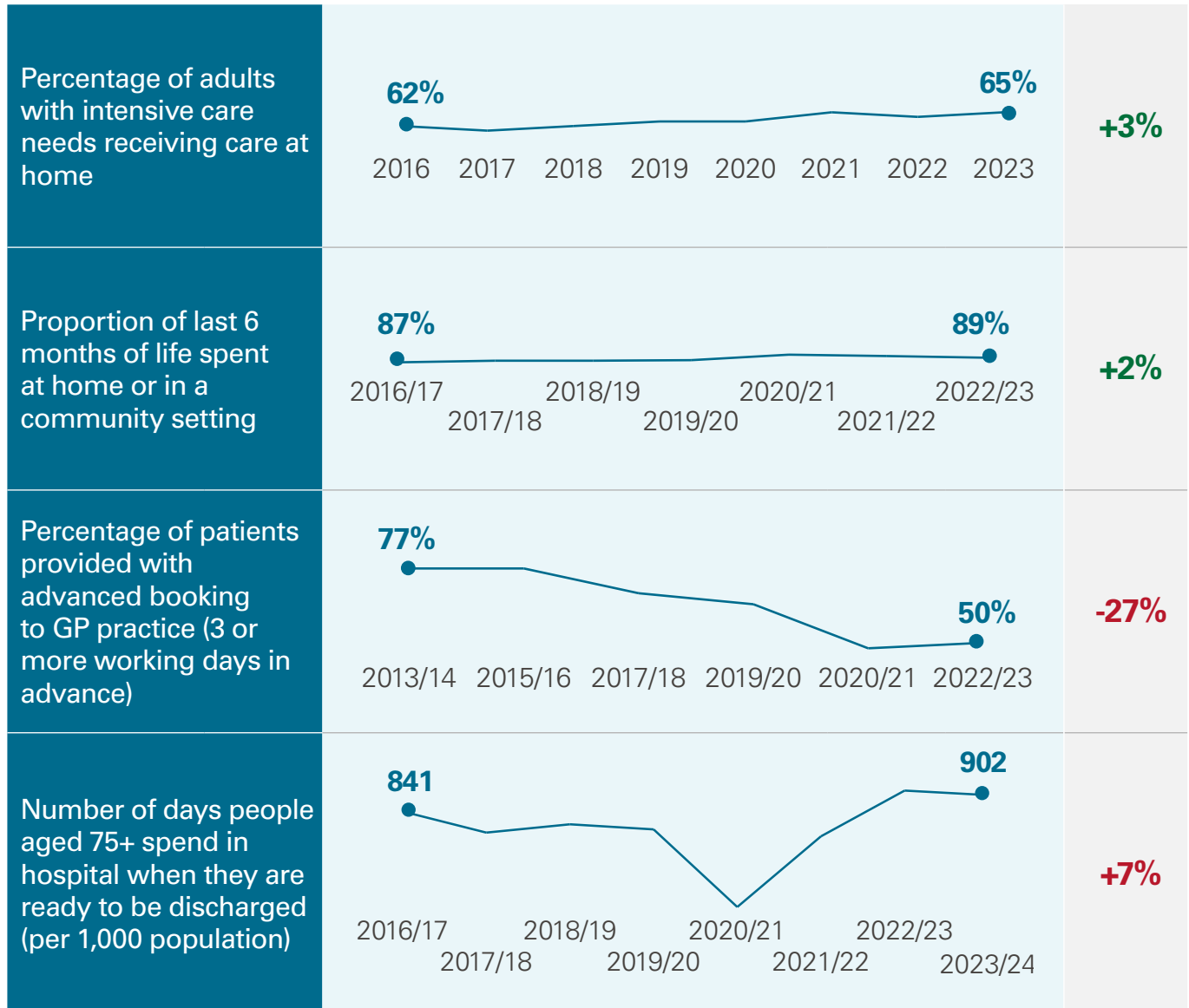
73. Part of the aims of the integration of health and social care was to help shift resources away from the institutional settings, such as hospitals and residential care institutions, and into more community-based services. The rationale for this is that, alongside it often being a more cost-effective way of providing services, it also helps promote greater independence and improved outcomes for the individual.

74. There has been an increase in the provision of services in the community, with an increase in the percentage of adults with intensive care needs receiving care at home and in the proportion of end-of-life care provided at home or in a community setting. At the same time, the percentage of expenditure on institutional and community-based Adult Social Care services has largely remained static with a small increase in the proportion spent on accommodation-based services.

75. Indicators tracking the balance of care and provision of services in the community have largely shown an increase in the number of individuals receiving care at home or in the community. However, these changes are marginal when viewed over the period since the inception of health and social care integration in 2015. There are also indications of pressures impacting the access to community-based services and the capacity of community services ([Exhibit 10, page 33](#)).

Exhibit 10.

Theme 2 indicators

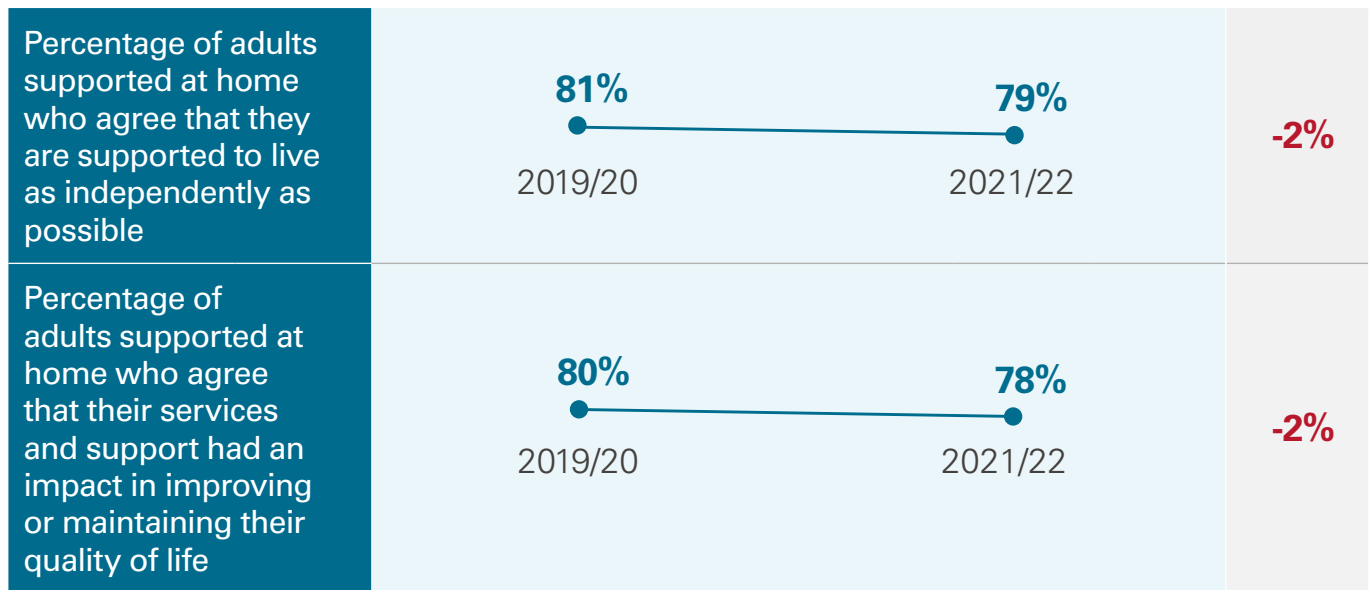


Source: Core Suite of Integration Indicators, Public Health Scotland

76. At the same time there has been a deterioration in the experience of those receiving those services in the community nationally [Exhibit 11](#).

Exhibit 11.

Theme 2 indicators



Source: Core Suite of Integration Indicators, Public Health Scotland

77. The Auditor General for Scotland [NHS in Scotland 2023](#) report states that 'lack of social care capacity remains an obstacle to improving patient flow and reducing the number of delayed discharges from hospital. This is supported by data showing that many patients whose discharge is delayed are awaiting the completion of care arrangements to allow them to live in their own home (awaiting social care support), waiting for a place in a nursing home, or awaiting the completion of a post-hospital social care assessment'.

78. Examples of approaches to shift the balance of care from the hospital to community settings are set out in [Appendix 1 \(page 50\)](#).

Theme 3 Indicators – Person-centred care: choice and control

The amount of choice and control service users feel they have is variable across the country

79. In 2010, the Scottish Government and COSLA set out a ten-year self-directed support (SDS) strategy with the aim of supporting people's right to direct their own social care support. The Social Care (Self-directed Support) (Scotland) Act 2013 was part of the SDS strategy and set out how councils should offer people options for how their social care is managed.¹²

80. The Scottish Government, IJBs, councils, providers and service users and their carers recognise the gap between what the SDS legislation is designed to do and what is happening for people trying to access services in parts of Scotland. While there are examples of people being supported in effective ways through SDS, not everyone is getting the choice and control envisaged through the strategy. Some people who use services feel they have a lack of choice and need to accept what is offered with the type of care they receive being driven by the service provider. This is most recently evidenced in the Scottish Parliament's Health, Social Care and Sport Committee post-legislative scrutiny of the Self-directed Support (Scotland) Act 2013 phase 1 report.¹³ Examples of increased flexibility, choice and control were given for both individuals and unpaid carers but the Committee also reflected that many areas of improvement are required. For example, a need to improve the consistency of implementation between councils and improve clarity and knowledge around SDS by providing more support and guidance to navigate the process.

81. People who use services and their carers highlight issues accessing services. Either the times at which services are available is unsuitable or the process required to access them is overly complicated. Service users also highlighted a lack of coordination and communication between services, often having to repeat their symptoms or issues multiple times as they move from service to service. Poor data sharing was highlighted as a contributing factor.

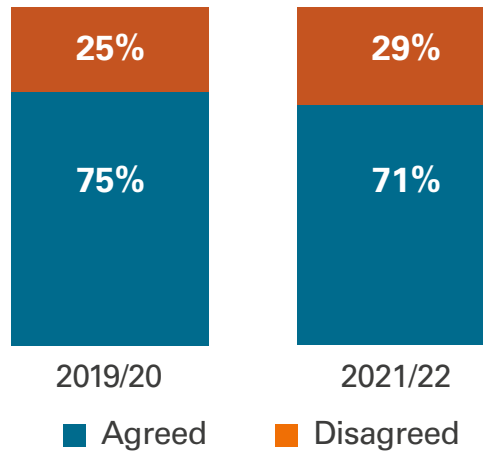
82. People who use services described being put to bed at 2pm or left in bed for hours at a time during the day. This was largely attributed to care services being under-resourced and care workers having to schedule their day to fit in additional people.

83. Research¹⁴ has found that while those who received SDS generally had positive experiences and found it beneficial, more than one-quarter of people who use SDS had their option chosen by someone else.

84. The percentage of people who are receiving social care support through SDS is increasing, estimated at 88.5 per cent in 2021/22, up from 77.1 per cent in 2017/18.

Exhibit 12.

Percentage of adults supported at home who agree that they had a say in how their help, care or support was provided



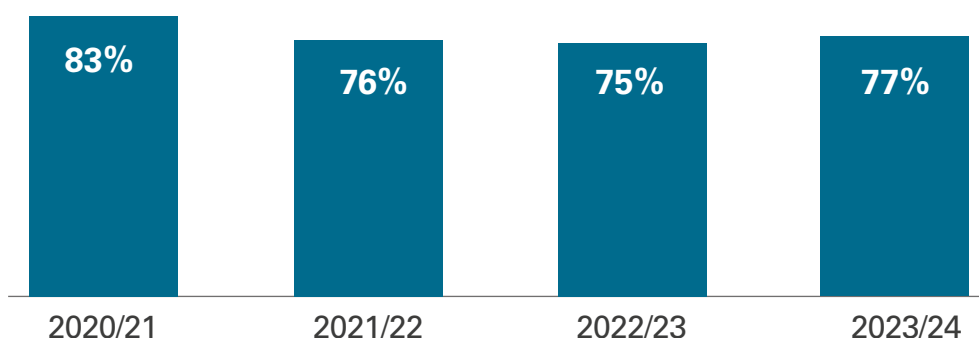
Source: Core Suite of Integration Indicators, Public Health Scotland

85. In general, there has been a deterioration in the proportion of adults who felt that they had a say in how their care is provided [Exhibit 12](#). The latest year of data (for 2023/24) shows that 60 per cent of adults supported at home who disagreed that they had a say in how their help, care or support was provided. Due to how the data is collected this data is not comparable to previous years.

86. The Care Inspectorate amended their approach to inspections of care services in response to the Covid-19 pandemic. Inspection activity was shifted to focus on services where there were concerns or intelligence suggesting that they are a higher risk. The overall trend since 2020/21 has seen a reduction in the number of care services graded as either 'good' or better [Exhibit 13](#).

Exhibit 13.

Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections



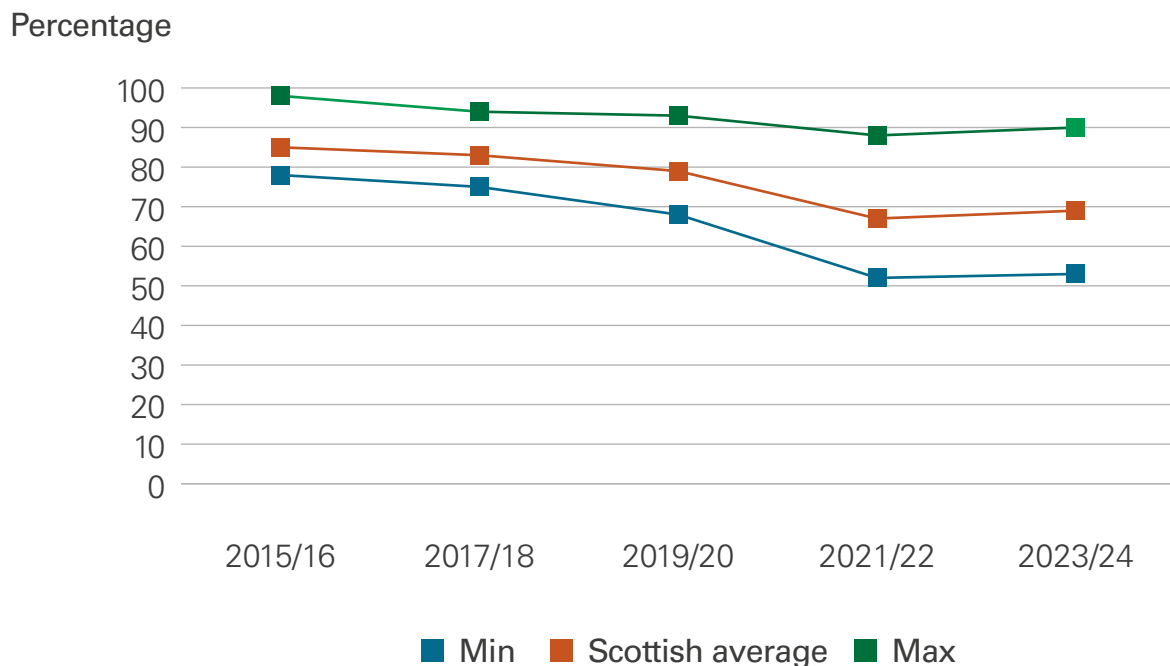
Source: Core Suite of Integration Indicators, Public Health Scotland

87. There is limited national data on access to GPs. (The Auditor General for Scotland's upcoming report on the General Medical Services contract will look further at the availability and quality of data.) However, the percentage of people reporting a positive experience of care at their GP practice between 2015/16 and 2023/24 has declined by 17 points [Exhibit 14](#). There has been a decline across all IJBs and the gap between the best and worst performing areas has widened.

88. Some examples of IJBs working with partners to intervene to give people more choice and control and feedback on the services they receive are set out in [Appendix 1 \(page 50\)](#).

Exhibit 14.

Percentage of people with positive experience of care at their GP practice



Source: Core Suite of Integration Indicators, Public Health Scotland

Theme 4 Indicators – Reducing inequalities

The Covid-19 pandemic has exacerbated existing inequalities

89. A recent review¹⁵ of health inequalities found that the health of people living in Scotland's most deprived areas is not keeping up with the rest of society. The health inequality gap is widening, evident through increased drug deaths, infant mortality and a fall in life expectancy in more deprived areas. People living in deprived areas have a significantly lower healthy life expectancy, 26 years less for males and 25 for females in the most deprived decile compared to the least deprived decile. This gap has been widening over the past decade.¹⁶

90. Research has found people who access social care, unpaid carers and those who work in the social care sector have been disproportionately impacted (both directly and indirectly) by the Covid-19 pandemic and mitigation measures.¹⁷ The review also highlights that some groups could experience multiple and compounding inequalities. There is a risk that equality groups and people most at risk of having their human rights breached are set back by changes to and reductions in service provision, particularly as finances become tighter.

91. Respondents to a survey about their experiences of social care¹⁸ who did not receive support but felt they needed it, were proportionally more likely to be non-white, disabled, living in deprived areas, LGBO (lesbian, gay, bisexual, other) and unpaid carers.

The premature mortality rate is increasing with rates higher in more urban and more deprived areas

92. The premature mortality rate is increasing across Scotland [Exhibit 15](#) with a one per cent increase between 2016 and 2022.

Exhibit 15. Theme 4 indicator



Source: Core Suite of Integration Indicators, Public Health Scotland

93. IJBs were found to have consistently lower rates of premature mortality in areas that were more rural and/or relatively more affluent. Five IJBs, all from more urban and less affluent areas (Dundee, Glasgow City, Inverclyde, North Lanarkshire, West Dunbartonshire), have consistently had relatively high premature mortality rates.

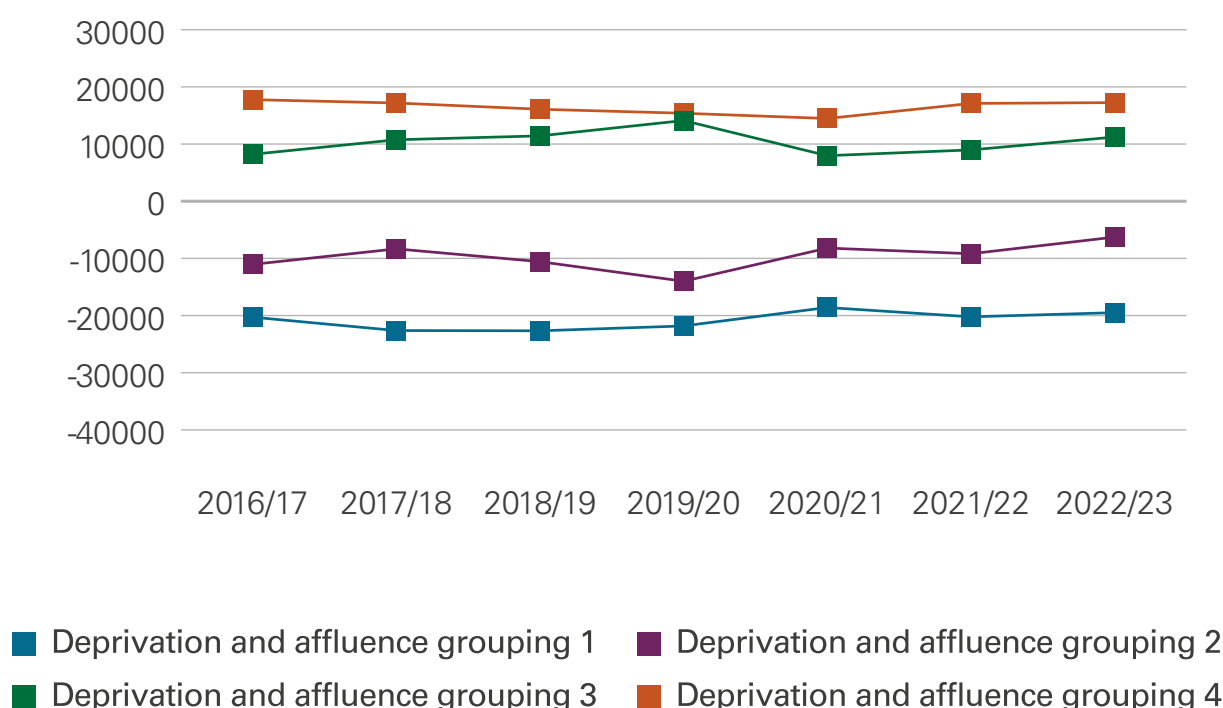
Emergency bed day rates are greater in areas with higher levels of deprivation

94. There is a clear relationship between the emergency bed day rate and the deprivation and affluence of an area. Using the Improvement Service's **family groupings of IJB** areas, shows that areas with higher levels of deprivation have higher levels of emergency day bed rates than areas that are more affluent [Exhibit 16](#).

Family groups are groupings of IJBs that are similar in the type of population they serve (deprivation and affluence levels) as well as the type of area they serve (rural, semi-rural and urban).

Exhibit 16.

Emergency bed day rate (per 100,000 population): Difference to Scottish rate



Note: Grouping 1 represents the least deprived/affluent IJB areas and grouping 4 represents the most deprived/affluent

Source: Core Suite of Integration Indicators, Public Health Scotland, Improvement Service (deprivation and affluence grouping)

95. Example case studies in [Appendix 1 \(page 50\)](#) set out some programmes IJBs have in place to tackle inequalities in their communities and improve outcomes for all.

Theme 5 Indicators – Unpaid carers

The reliance on unpaid carers is increasing as the social care workforce is under added pressure

96. There is an enormous reliance on unpaid carers to support the social care system. These carers provide support to friends or family who need it. Carers can claim an allowance of £81.90 a week if they care for someone at least 35 hours a week. An additional carer support payment of £288.60 twice a year is also available to some carers. Although the exact number of unpaid carers is not known, as many carers don't identify themselves as such, there are an estimated 800,000 unpaid carers in Scotland; this includes 30,000 young carers under the age of 18.¹⁹ The social care system relies on the contribution of the community and unpaid carers with the value of unpaid care estimated at £36 billion a year in Scotland.²⁰ The Feeley Review stated that 'The role communities play in supporting adults to remain active in their community simply cannot be overstated.'²¹

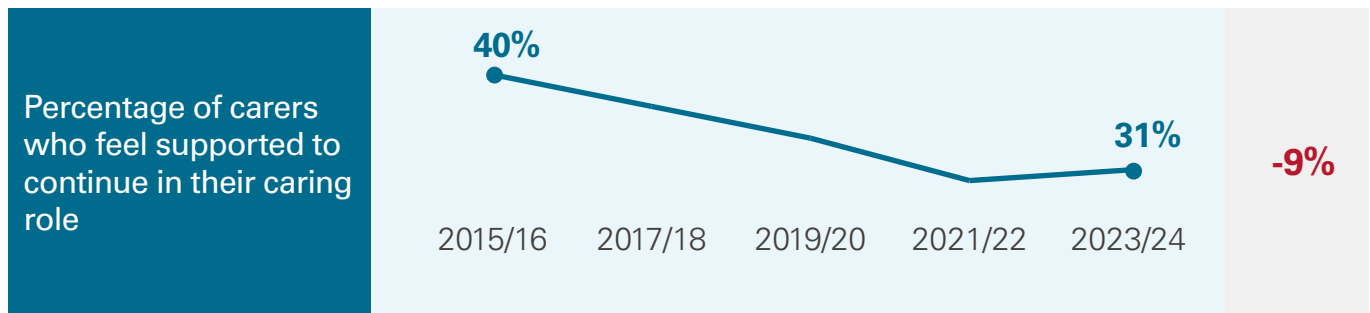
97. This reliance on unpaid carers is increasing as the social care paid workforce is under increased pressure. This is unsustainable.

98. Carers are feeling the mental, physical and financial pressure of a system under strain. Carers Scotland's latest State of Caring survey²² found that over half (54 per cent) of carers said that their physical health had suffered because of their caring role, with one in five (20 per cent) suffering a physical injury from caring. Forty-four per cent of those on Carers Allowance are cutting back on food and heating. Research²³ carried out by the Carers Trust on the experience of older carers found:

- 80 per cent said their physical health had been affected by their caring role
- 87 per cent said their mental health and wellbeing had been affected by their caring role
- 82 per cent felt as though their caring role has financially affected them; 37 per cent have used less gas and electricity in their homes as a way to save money, and 19 per cent have skipped meals in the past 12 months
- 46 per cent of carers had missed some form of health appointment due to their caring role. This will have knock effects for the efficiency of the health service.

Exhibit 17.

Theme 5 indicator



Source: Core Suite of Integration Indicators, Public Health Scotland

99. Caring responsibilities fall disproportionately on women, people living in rural areas and people living in deprived areas. National indicators also illustrate the declining sense of wellbeing for unpaid carers and those needing care [Exhibit 17](#). There are provisions in the NCS Bill to improve support to unpaid carers but this has been subject to ongoing delays.

100. Some IJBs have set up interventions to support unpaid carers such as Falkirk and Clackmannanshire Carers Centre who provide information and signposting to those who are assessed as low or moderate on the unpaid carers eligibility for support.

5. Commissioning and procurement

Commissioning and procurement practices for social care services continue to be largely driven by budgets, competition, and cost rather than outcomes for people. Improvements to commissioning and procurement arrangements have been slow to progress but are developing

101. Our 2022 [Social Care briefing](#) highlighted commissioning arrangements as a key issue stating: 'Commissioning tends to focus on cost rather than quality or outcomes. Current commissioning and procurement procedures have led to competition at the expense of collaboration and quality.' In this section of this report, we focus on this issue and consider what progress is being made.

What are commissioning and procurement?

102. Commissioning identifies what is to be provided. It is the process each IJB uses to set out to its partner councils and NHS boards, what it requires them to provide to meet its strategic plan for social care and primary and community health services, based on population needs and available budgets. Procurement establishes how and who will provide the services. It is the process of contracting or purchasing specific services to meet those requirements. The IJBs do not procure the services. This is done by the relevant councils or the NHS and can be from the public, private and third sector. Scotland Excel assists some councils in procuring services and has developed national adult social care frameworks. Currently, the private sector provide 54 per cent of social care services, 24 per cent by councils, 21 per cent by the third sector and the remaining element (one per cent) by health boards.²⁴

103. All IJBs have integration strategic commissioning plans. The 2014 Act sets out requirements for the plans that are also supported by Scottish Government guidance issued in 2015.²⁵ The plans are required to:

- be reviewed at least every three years
- set out what the arrangements are to carry out the tasks of the IJB over the three years

- divide the area geographically into at least two localities for setting out these arrangements with each locality done separately
- include how the arrangements are intended to contribute to achieving the national health and wellbeing outcomes.

104. The commissioning of social care and primary and community health services is a cyclical process carried out by a Strategic Planning Group for each IJB. This group must consider the outcomes for people and how the needs and availability of services change. Healthcare Improvement Scotland and the Care Inspectorate have produced a quality framework²⁶ to evaluate the effectiveness of strategic planning.

105. The Independent Review of Adult Social Care in Scotland, considered in detail the arrangements for commissioning and procuring social care services in Scotland. The review identified ten changes needed in commissioning and procurement practices.

Improvements to commissioning and procurement arrangements have been slow, with cost rather than outcomes driving decision-making

106. Commissioning and procurement decisions are currently driven largely by achieving the range and volume of services required at the lowest cost. This is understandable given the financial pressures and increased demand faced by IJBs, but the pressure on the service providers to remain competitive can reinforce a focus on driving down prices. This can be at the cost of promoting service quality, equality, innovation and collaboration with others, to improve people's outcomes.

107. Tenders for support packages for people are often constructed around time and task of the service, rather than the outcomes. This lack of flexibility in the system means that NHS and council resources can get tied up in providing services that aren't effective in improving outcomes. More flexibility is needed across the system.

108. The cyclical nature of the commissioning and procurement, mean that time and resource are focused on contracts renewal processes instead of a more strategic long-term approach.

109. As set out at [paragraph 25](#), the current model of governance is complicated. This can cause difficulties when trying to commission services in a collaborative way. All stakeholders, including providers and users need to be part the strategic commissioning process in order to reflect what people need and want. This current approach also does not fully allow for innovation of the sector in finding solutions.

110. The current commissioning and procurement system lacks a process of accountability when people do not receive the services they need. People have described the process of accessing social care as

'notoriously difficult' and 'over-complicated' and needing to 'fight for' and 'justify' their support where they had a negative experience.²⁷

Current commissioning and procurement practices are a risk for the sustainability of service providers and the workforce

111. Current arrangements are heavily reliant on a stable provider market and workforce but there are exacerbating financial and workforce issues facing providers, risking the viability of some.

112. A consequence of the current cyclical commissioning and procurement arrangements is that many risks around the effective delivery of service are largely put onto the providers. For example, where the cost of energy makes a service more expensive to deliver than the contract provides for, the provider is still required to provide the service, bearing the loss.

113. There is uncertainty for all providers, particularly in the third sector around future funding and their role in service provision. Providers are also experiencing challenges with providing services and fulfilling contracts largely due to difficulties with workforce recruitment and retention:

- Private and third sector providers find that council commissioning rates are not enough to deliver social care and support and residential, personal and nursing care, and pay expenses such as staff, training and overheads. These providers say they cannot compete with councils where pay and terms and conditions are better than they can provide due to the flat cash settlement local government receives from the Scottish Government.
- Non-committal framework agreements leading to zero hours or short hour contracts for staff.
- Contracts that do not cover travel costs, especially challenging in rural Scotland which were particularly badly affected by fuel price rises.
- Growth in split shifts and reduction in paid sleepovers for staff.
- Although there has been an uplift in adult social care workers' wages, this has not been universally applied for all social care workers as some roles have been out of scope for the intended policy outcome. This has focused on uprating pay for those on the lowest incomes. There is no equivalent uplift for those with supervisor or manager roles making these positions less desirable.
- High levels of overtime and agency costs.
- High and ongoing recruitment costs, particularly in more rural areas.

114. Local government have been calling for multi-year funding settlements from the Scottish Government to support providers with medium- to long-term planning. This is currently being discussed through the Verity House Agreement and the fiscal framework discussions.

115. As set out in the context section, the workforce feel undervalued in the system and there are unprecedented numbers of vacancies ([paragraph 19](#)). The **Fair Work** Convention Report²⁸ set out that 'Despite some good practice and efforts by individual employers, the wider funding and commissioning system makes it almost impossible for providers to offer fair work.' Without urgent progress on the fair working agenda nationally it is likely that the risks to the sustainability of the sector will deepen.

Fair work is work that offers all individuals an effective voice, opportunity, security, fulfilment and respect. It balances the rights and responsibilities of employers and workers.

Current commissioning and procurement practices are not always delivering improved outcomes for people

116. People who use services are often not involved in commissioning and procurement processes and therefore services are not necessarily reflective of what people need and want. The Independent Review of Adult Social Care in Scotland²⁹ reported that commissioning using generic frameworks based on an hourly rate does not work well for people who have fluctuating needs for support, particularly support for mental health.

117. The Self-directed Support (Scotland) Act 2013 was designed to ensure people had choice and control in how their social care support is provided. As highlighted at [paragraph 80](#), there is a recognised implementation gap in this policy. The Scottish Parliament's Health, Social Care and Sport Committee post-legislative scrutiny of the Act has highlighted concerns around commissioning in relation to SDS including:

- the importance of facilitating collaborative commissioning conversations
- a need to develop a marketplace of providers
- a need to end competitive tendering and restrictive procurement processes
- the disparity in the relative available funding under different SDS options.

There is an increasing desire to move towards more ethical and collaborative commissioning models but it has not yet been universally adopted

118. There are examples of IJBs attempting to adopt collaborative and **ethical commissioning** processes in their strategies but these appear to be at an early stage. Almost a third of IJBs have adopted the Unison Ethical Charter for Social Care Commissioning³⁰ which is based on ethical commissioning principles.

119. IJBs are reaching out for support from IRISS (Institute for Research and Innovation in Social Services) in collaborative commissioning, for example work to improve outcomes-based commissioning with East Dunbartonshire, East Ayrshire and Orkney IJBs with Healthcare Improvement Scotland. IRISS has also been supporting West Dunbartonshire and North Ayrshire IJBs to change commissioning to a more collaborative approach. Both projects are at an early stage but they have highlighted that the relationship between stakeholders are a key aspect of addressing commissioning arrangements. Significant time and resource capacity is needed to work out these relationship issues.

120. There are some strong examples of how IJBs are working to commission in a more collaborative and flexible way including Aberdeen IJB and Fife IJB. Two examples are set out in [Appendix 1 \(page 50\)](#).

National approaches to improve commissioning have been slow to progress but are developing

121. Across stakeholders we have engaged with, there is a recognition that commissioning needs to improve. The Feeley Report recommended that the Scottish Government and COSLA develop and agree ethical commissioning principles and core requirements. This is happening through the development of the NCS Bill, an Adult Social Care Ethical Commissioning Working Group was set up (also including the Institute for Research and Innovation in Social Services (IRISS), Social Work Scotland (SWS) and the Coalition of Care and Support Providers in Scotland (CCPS)). This group is developing a framework for ethical commissioning and has identified nine ethical commissioning principles:

- Person-led care and support
- Outcomes-focused practices
- Human rights approach
- Full involvement of people with lived experience
- Fair working practices
- High-quality care and support
- Climate and circular economy

Ethical commissioning

aims to embed ethical standards into the commissioning and procurement process to ensure the process is around equity and quality for people, not just around efficiency and cost.

- Financial transparency, sustainable pricing and commercial viability
- Shared accountability.

122. Current Scottish Government plans are that the NCS Bill will include a clear and comprehensive definition of ethical commissioning, with a National Care Service Board³¹ providing national oversight, guidance and practical support.³²

Endnotes

- 1 Lead Agency model - In Highland the NHS Board and council have adopted a different model for integration, a lead agency model. NHS Highland leads on adult services and Highland Council leads on children's services. Therefore, there is no Integrated Joint Board but an Integration Joint Monitoring Committee to monitor the planning and delivery of services. Revisions to the National Care Service Bill currently being developed, propose that Highland adopt a reformed IJB model as these are implemented.
- 2 Independent Review of Adult Social Care in Scotland, Derek Feeley, February 2021
- 3 People supported through Social Care Services: Support provided or funded by health and social care partnerships in Scotland 2022/23, Public Health Scotland, March 2024.
- 4 Mid-2022 Population Estimates, Scotland, National Records of Scotland, March 2024.
- 5 Scotland's Health and Demographic profile, Social Research, Scottish Government, June 2022.
- 6 Scotland's Unsustainable Health Service Modelling NHS demand to 2040, Our Scottish Future Health Commission, December 2023.
- 7 Population projections of Scotland - National Records of Scotland January 2023.
- 8 Staff vacancies in care services 2022, Care Inspectorate and Scottish Social Services Council, September 2023.
- 9 Workforce Recruitment and Retention Survey Findings, Scottish Care, September 2021
- 10 People who access social care and unpaid carers in Scotland, Scottish Government, June 2022
- 11 Local Government Benchmarking Framework, Improvement Service, February 2024
- 12 Self-directed support (SDS) aims to improve the lives of people with social care needs by empowering them to be equal partners in decisions about their care and support. Four fundamental principles of SDS are built into legislation – participation and dignity, involvement, informed choice and collaboration. The Social Care (Self-directed Support) (Scotland) Act 2013 gave councils responsibility, from April 2014 onwards, for offering people four options for how their social care is managed:
 - Option 1: The individual or carer chooses and arranges the support and manages the budget as a direct payment.
 - Option 2: The individual chooses the support and the authority or other organisation arranges the chosen support and manages the budget.
 - Option 3: The authority chooses and arranges the support.
 - Option 4: A mixture of options 1, 2 and 3.
- 13 Post-legislative scrutiny of the Social Care (Self-directed Support) (Scotland) Act 2013: Phase 1: SP Paper 577, Health, Social Care and Sport Committee, May 2024.

- 14 My Support My Choice: People's Experiences of Self-directed Support and Social Care in Scotland National Report, ALLIANCE and Self Directed Support Scotland, October 2020.
- 15 Leave No-one Behind The state of health and health inequalities in Scotland, The Health Foundation, An Independent Review, David Finch, Heather Wilson, Jo Bibby, January 2023.
- 16 Health Life Expectancy in Scotland 2019-2021, National Records of Scotland, December 2022.
- 17 Adult Social Care in Scotland – Equality Evidence Review, Scottish Government, June 2022.
- 18 Health and Care Experience Survey, Scottish Government, May 2022.
- 19 Scotland's Carers Update Release, Scottish Government, December 2022.
- 20 Independent Review of Adult Social Care in Scotland, Derek Feeley, February 2021.
- 21 Independent Review of Adult Social Care in Scotland, Derek Feeley, February 2021.
- 22 State of Caring Survey 2023, Carers Scotland, November 2023.
- 23 Experiences of Older Adult Unpaid Carers in Scotland, Carers Trust Scotland, March 2023.
- 24 Summary of No. of registered care services at 31 March 2024, Care Inspectorate.
- 25 Strategic commissioning plans: guidance, Scottish Government, December 2015.
- 26 Evaluating the Effectiveness of Strategic Planning: Quality Framework, Care Inspectorate and Healthcare Improvement Scotland.
- 27 Independent Review of Adult Social Care in Scotland, Derek Feeley, February 2021.
- 28 Fair Work in Scotland's Social Care Sector 2019, Fair Work Convention, February 2021.
- 29 Independent Review of Adult Social Care in Scotland, Derek Feeley, February 2021.
- 30 UNISON's ethical care charter, UNISON.
- 31 The remit and membership of a National Care Service Board will be determined by at Stage 2 of the National Care Service Bill. The overarching purpose of the Board 'will be to ensure consistent, fair, human rights-based social care support and community health services, underpinned by effective complaints mechanisms and enhanced advocacy services'.
- 32 National Care Service (NCS) (Scotland) Bill: Scottish Government Response to Stage 1 report, Letter from Minister for Social Care, Mental Wellbeing and Sport to Health, Social Care and Sport Committee, March 2024.

Appendix 1

Case studies

These case studies set out some examples of where integrated joint boards are using or developing different working practice to improve performance and outcomes.

Case study 2. Early intervention and prevention services

Preventing Frailty by Improving Nutrition (Shetland)

People providing care and support have an important role in recognising risk and preventing malnutrition. A project in the summer of 2022 led by the dietetics department in collaboration with Shetland residential teams including social care workers, seniors, care home cooks and care at home staff in the community. The project included reviewing dietetic patients care, menu and mealtime observations and advice, training needs analysis and delivery of MUST (Malnutrition Universal Screening Tool) training.

The IJB reported that confidence in ability to screen for malnutrition, provide nutrition advice and care, and actioning nutritional care plans was considerably increased following training, which was provided to more than 100 staff across Shetland.

Whole Family Wellbeing Funding programme (national scheme)

The Whole Family Wellbeing Funding (WFWF) is a £500 million Scottish Government investment in preventative whole family support measures. The aims of the fund are to support the change that is necessary for reducing the need for crisis interventions in families, and to move investment towards early intervention and prevention. The scheme is funded nationally from 2022 to 2026 with any new systems or services funded locally after that period.



The programme is split into three parts:

- to provide direct support to Children's Services Planning Partnerships (CSPPs) to help expand and deliver whole family support services as well as support transformational change
- to support local transformation through National Support for Local Delivery
- support projects that take a cross Scottish Government approach to system change which progress the aims of WFWF.

An evaluation report of year one funding of the first two parts reports that substantial progress has been made so far across most CSPPs. However, they have found it difficult to achieve the pace of progress envisaged by the Scottish Government in year one of the funding.

In South Lanarkshire, the funding has enabled the recruitment of peer support workers with lived experience who are able to reduce the stigma of needing support. The funding also enabled the creation of a team of early years staff, based in NHS Lanarkshire, that will give support to families that have children under the age of five. In addition, the funding enabled the expansion of Pathfinders, a school-based family project that aims to reduce the need for later intervention.

The funding has supported North Ayrshire to add two further locations to their Family Centred Wellbeing Service. The fund has also seen the expansion of North Ayrshire's Health Visiting Team, which aims to support early intervention and prevention for children by working with the whole family.

Source: Scottish Government and Shetland Health and Social Care Partnership

Case study 3.

IJBs shifting the balance of care

Home First Response Service (Glasgow)

Glasgow's Home First Response Service has the aim of ensuring frail people spend less time in hospital. The service is community led and made of multi-disciplinary frailty teams. Each team is led by advanced frailty practitioners based in hospitals with 26 now in post following a successful pilot of the service.

One in three people identified during the pilot were discharged the same day with a care plan having been put in place.

To enable fast access to the community services needed to move frail people out of hospitals and back home, the service uses a hub and spoke service model with each of the six Health Partnerships in Glasgow having their own frailty teams.

The teams liaise with other healthcare colleagues in the community including advanced nurse practitioners, pharmacists and allied health practitioners. This ensures that people receive the same level of care that they would in a hospital setting.

The Home First Response Service has been achieving, on average, a 50 per cent early turnaround rate per month.

Integrated Discharge Hub (West Lothian)

The West Lothian Integrated Discharge Hub (IDH) was set up in 2018 at St John's Hospital to improve delayed discharges and reduce the time it was taking make arrangements for people requiring care and support in the community following discharge from hospital.

To plan the safe and timely discharge of patients, an inter-agency team consisting of discharge coordinators, hospital social workers, Carers of West Lothian as well as inhouse care team staff work with patients and their families to plan their discharge and how their ongoing requirements will be met in the community.

Since the implementation of the discharge hub the IJB reports that improvements have been seen, with reduced lengths of stay, reduced occupied acute bed days, improved performance for days lost to delays in discharge and improved processes for interim placements when a patient is waiting for care home placement.

Between December 2022 and April 2023, the average number of days between a person being admitted to St John's Hospital and being identified as needing the support of the discharge hub has been reduced by 52 per cent. The length of stay for patients getting help from the discharge hub has also been reduced by 28 per cent during the same period.

The success of the discharge hub has drawn interest from other IJBs across Scotland.



The Joint Dementia Initiative (Falkirk)

The Joint Dementia Initiative (JDI) is a registered service in the Falkirk Health and Social Care Partnership. It has two main services: a one-to-one support service, which provides care and support at the user's own home, and a Home from Home service, which provides support to users in a group setting.

The JDI service aims to help people with dementia to continue to live the life they want to live by continuing to live at home in their own communities for as long as possible. This is delivered through meaningful engagement with service users, families, and key stakeholders from across Falkirk HSCP following a person-centred approach to the care provided.

A review of the JDI was carried out in April 2021 that included arranging engagement events with service users, their families, carers, staff, and stakeholders. The aim was to improve outcomes for families and carers and identify specific areas of concern and gaps in service delivery.

Identified as an important issue at the engagement events, the partnership looked at the flexibility of the service and dementia being a 24/7 illness. The partnership is working to provide evening and weekend support for families and carers, due to start in August 2024. These improvements would allow the partnership to achieve outcomes from their strategic plan.

A current project is being carried out to change Adult Placement Carers in the Home from Home service from self-employed to employees of the partnership. This change aims to improve recruitment and retention rates for the service.

The JDI has been successful in achieving funding from multiple funds including the Dementia Innovation Fund and the Carers Challenge Fund. This has allowed the Initiative to renovate their community space as well as create two part time support worker posts to help provide evening and weekend support to service users

Source: NHS Greater Glasgow and Clyde, West Lothian Health and Social Care Partnership, and Falkirk Health and Social Care Partnership

Case study 4.

Choice and control

Community Brokerage Network (North and South Ayrshire)

The Community Brokerage Network is well established in the Ayrshires and provide brokers, who offer free independent information about self-directed support to people and their carers at any stage in their social care journey, whether they are entitled to a formal social care assessment or not. They have successfully connected people with services that have helped them achieve their personal outcomes in a way that works for them. [A Brokerage Framework for Scotland](#) has recently been produced by Self-directed Support Scotland and its partners to help encourage the use of this model further across Scotland.



Care Opinion (Falkirk)

Care Opinion is an online integrated platform where people can safely share their experience of any health service or Care Inspectorate-registered providers of adult social care services. Care Opinion has national scale and visibility and has worked with all Scottish health boards as well as ten HSCPs. Over 29,000 stories have been shared about health and social care services in Scotland on the Care Opinion platform.

Care Opinion enables Falkirk HSCP and the commissioned providers to use online feedback as one method of learning from lived experience. The aim is to drive forward quality service improvements, build a reputation for openness, to potentially avoid formal complaints, and develop a culture of transparency across the Partnership.

Source: Self Directed Support Scotland, Falkirk Health and Social Care Partnership

Case study 5.

Work to reduce inequalities

Welfare Advice & Health Partnerships (WAHPs) programme (Glasgow)

Scottish Government funding is enabling 84 GP Practices across the most deprived parts of Glasgow to host a dedicated welfare and health adviser one day per week. According to the Partnership this has had a positive impact on patient health, poverty and health inequalities, while also freeing up staff time for clinical care. In the last year, there have been 3,997 referrals made by WAHP practice staff across Glasgow, achieving a reported £3.3 million in financial gains and £1.1 million in debt managed for people.



eFRAILTY Power BI dashboard (West Lothian)

The eFRAILTY Power BI Dashboard was created with the aim to provide a snapshot of the make-up of frailty within the West Lothian population with the goal of identifying people who could benefit from help, improving the health inequality gap. The dashboard also has the aim of mapping frailty data by GP postcode to enable the targeting of resources.

The data in the dashboard uses the Rockwood clinical frailty score from patient and carer self-assessment forms. These forms are collected at vaccination centres each year during the patient's annual flu jab. The frailty data is collected by the vaccination nurses and then entered into GP systems before being extracted and used to populate the eFRAILTY dashboard.

The dashboard is still in the scoping and data-gathering phase, however the Partnership is looking at options for how to put the data to use. An example given by the Partnership for the use of the data was to refer patients graded as having mild frailty to their Xcite Exercise referral scheme.

Source: Glasgow City Health and Social Care Partnership, Scottish Government, and West Lothian Health and Social Care Partnership

Case study 6.

Granite Care Consortium

Established in October 2020, Granite Care Consortium (GCC) is composed of a mix of ten independent and third sector care providers delivering over 12,000 hours of care a week to more than 1,200 people.

GCC was set up with the aim of creating market stability, improving outcomes for service users and building a consistent trained and skilled workforce. Competitive methods of commissioning and procurement were identified as presenting a risk of providers reducing their services or exiting the market completely. Providers also often work in silos with little input or communication from other services.

Aberdeen City Health and Social Care Partnership (ACHSCP), commissioned GCC to take a collaborative approach, with a focus on the outcomes for the individual. This saw GCC move away from a 'time and task' model towards one built around the service user. The collaboration between providers allows different types of support to be added to a care plan without the need for time consuming reassessments.

For example, someone receiving mental health support who then required personal care could have this added to their care plan in a matter of hours.

Collaboration has also enabled greater data sharing and visibility. GCC use data at a local level as well as city wide to inform decision-making. A recent test of change has seen the introducing of hotspots allowing GCC to focus on where demand for care is greatest.

Funding is provided in monthly blocks by ACHSCP which allows GCC to flex individual care and support packages without the need for social worker authorisation. This speeds up the process, improving outcomes for individuals. The number of days those aged 75+ in Aberdeen City are waiting to be discharged from hospital (per 1,000 population) stands at 112 as of November 2023. This is down from 579 in 2019/20.

GCC faces the same workforce challenges as the wider sector but is using its outcomes focussed model as a positive tool to aid recruitment and retention. Learning and development is also a large part of the workforce strategy with GCC working in partnership with Robert Gordon University to develop new ways of delivering training.

I have felt partnership working between ACHSCP and GCC has been stronger than my previous experience before GCC – Social Worker

Building trust, both from ACHSCP and the ten partnering service providers, was crucial in delivering this model. Challenging traditional ways of working and thinking was acknowledged by GCC as difficult but it reports that there is now genuine trust between all parties and the culture of collaboration is now embedded within the consortium.



The Scottish Parliament Health, Social Care and Sport Committee have identified this work as a good model to provide the basis to develop best practice in ethical commissioning.

Source: LGBF Indicators, GCC Annual Report 2020-21

Case study 7.

Fife Care Collaborative

Established in 2021 the Care at Home Collaborative was a Collaborative of 16 Independent Care at Home Providers who delivered over 90 per cent of externally commissioned care at home services in the Fife IJB area. The Collaborative in June 2024 are now made up of 41 care at home Providers including Fife Council. The split between service delivery is approximately 30 per cent Council and 70 per cent Collaborative.

The aim of the collaborative is to involve all member organisations in active engagement and participation as well as to share best practice and lessons learned. The collaborative also aims to benefit from the economy of scale of working together, for example securing funding to maintain a higher weekend pay rate has helped the retention of staff.

One of the members of the collaborative, Cera Care, commented:

‘Since joining the Collaborative we have seen a dramatic improvement in the services we deliver as a whole in Fife. It has given us the opportunity to communicate with Scottish Care, Fife Council and External Providers together to input ideas and suggestions across to help each other and the people we care for.’

The collaborative makes use of a GPS tool called ‘Pin-Point’ which is a live dashboard of services used to manage commissioning. The IJB is able to manage capacity across the whole system by using monitoring and escalation systems that are connected to the collaborative.

A recent self-evaluation saw that previous recruitment and retention issues encountered by providers have been continuously improving and attributable to the success of the Collaborative.

Source: Fife Health and Social Care Partnership



Appendix 2

Methodology

Previous work

In [2022](#) and in [2023](#), the Accounts Commission published bulletins setting out the financial performance of IJBs. Together with the Auditor General for Scotland and Audit Scotland, we have reported more widely on the progress of health and social care integration and social care in Scotland. This includes reports in [2015](#) and [2018](#) setting out improvements needed by integration authorities. Our work in [2014](#) and [2017](#) set out the progress of the self-directed support legislation implementation and found while implementation was happening successfully in some areas, not everyone was getting the choice and control in their social care support envisaged in the legislation. In January 2022, a joint [Social Care briefing](#) set out the significant ongoing challenges impacting the delivery of social care services.

We aim to answer the following audit questions in this report:

- How well are IJBs responding to contextual challenges and improving their performance and the outcomes for people?
- How financially sustainable are IJBs and how are they responding to the financial challenges they face?
- How are IJBs using commissioning and procurement to improve performance and deliver improved outcomes in the lives of people who use social care services?

Our findings are based upon:

- the 2022/23 audited accounts and annual audit reports of IJBs and supplementary returns provided by appointed auditors
- the 2022/23 annual performance reports and Chief Social Work Officer reports of IJBs
- national data sets including core integration indicators and the Local Government Benchmarking Framework (LGBF)
- a review national reports and guidance
- a review of relevant published research
- interviews with key stakeholders including IJB chief officers and chief finance officers.

In February 2024, we hosted a roundtable discussion bringing together key stakeholders to consider the critical issues for IJBs and in particular

the provision of social care. The discussion covered immediate challenges as upcoming issues in the medium and long term. The discussion helped to inform this report and also identify future work for the Accounts Commission. The additional output sets out a summary of discussion.

Advisory Group

To support our work, an Advisory Panel was established to provide challenge and insight at key stages of the audit process. Members sat in an advisory capacity only and the content and conclusions of this report are the sole responsibility of Audit Scotland.

Members of the group included representatives from Health and Social Care Scotland, COSLA, Care Inspectorate, The ALLIANCE, Coalition of Care and Support Providers Scotland, Scottish Care and SPICe. We would like to thank them for their support.

Integration Joint Boards

Finance and performance 2024



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**East Dunbartonshire HSCP Performance, Audit & Risk (PAR) Committee Agenda
Planner
Meetings
January 2025 – October 2026**

Updated 21/01/25

Standing items (every meeting)
Minutes of last meeting (CFO)
Internal Audit Update (GMcC)
HSCP Annual Delivery Plan Update (CFO)
HSCP Corporate Risk Register (CFO)
HSCP Performance Management Reports (AW / AC)
Committee Agenda Planner (CFO/CO/SMT)
Care Inspectorate Reports as available
Relevant Audit Scotland reports as available
HSCP PAR Committee Agenda Items – January 2025
Internal Audit Update (GMcC)
Internal Audit Follow Up Report (GMcC)
Performance Management Update Qtr2/3 24/25 (AC / AW)
Accounts Commission – Integration Joint Boards Finance and Performance 2024
Unaudited Accounts 2023/2024
Corporate Risk Register Update
HSCP PAR Committee Agenda Items – 13th March 2025 (tentative)
Internal Audit Plan 2025/26 (GMcC)

Agenda Item Number: 8.

Final Audited Accounts 2023/2024 (CFO)
Performance Management Update Qtr3 22/23 (AC / AW)
HSCP Directions Log Progress Update
Corporate Risk Register Update
HSCP PAR Committee Agenda Items – 19th June 2025 (tentative)
Annual Internal Audit Report (GMcC)
Annual Audit Plan – External Audit (Mazars)
Internal Audit - Audit Plan
Unaudited Annual Accounts 2024/25 (CFO)
Performance Management Update Qtr4 24/25 (AC / AW)
HSCP Directions Log Progress Update
Corporate Risk Register Update
HSCP PAR Committee Agenda Items – 11-18th September 2025 (to be confirmed)
Final Audited Annual Accounts 2024/25 (CFO)
Mazars Annual Audit Report (TR)
HSCP PAR Committee Agenda Items – 6th November 2025 (tentative)
Final Audited Annual Accounts 2024/25 (CFO)
Mazars Annual Audit Report (TR)
Whistleblowing Policy
Performance Management Update Qtr 2 25/26 (AC / AW)
HSCP PAR Committee Agenda Items – 15th January 2026 (tentative)

HSCP PAR Committee Agenda Items – 12th March 2026 (tentative)
Internal Audit Plan 2026/27 (GMcC)
Annual Audit Plan – External Audit (Mazars)
Whistleblowing Policy Update
Performance Management Update Qtr3 25/26 (AC / AW)
HSCP PAR Committee Agenda Items – June 2026
Annual Internal Audit Report (GMcC)
Final Internal Audit Follow Up Report (GMcC)
Unaudited Annual Accounts 2025/26 (CFO)
Performance Management Update Qtr4 25/26 (AC / AW)
HSCP Directions Log Progress Update
HSCP Board Agenda Items – October 2026
Internal Audit Report
HSCP Delivery Plan 2026-2027 Qtr 2
HSCP Corporate Risk Register Update